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The Conference Board

Survey of Corporate Contributions, 1988 Edition

- *real growth in giving almost nonexistent*
- *education's share of contributions surges*
- *health and human services, civic and community groups lose ground*
- *giving to arts and culture up 1%*

Research Report No. 906

ABOUT THE CONFERENCE BOARD

The Conference Board is a business information service whose purpose is to assist senior executives and other leaders in arriving at sound decisions. Since its founding in 1916, the Board has been creating close personal networks of leaders who exchange experience and judgment on significant issues in management practice, economics and public policy. The networks are supported by an international program of research and meetings which The Conference Board staff of more than 350 persons carries out from offices in New York, Ottawa and Brussels.

More than 3,600 organizations in over 50 nations participate in The Conference Board's work as Associates. The Board is a not-for-profit corporation and the greatest share of its financial support comes from business concerns, many with worldwide operations. The Board also has many Associates among labor unions, colleges and universities, government agencies, libraries and trade and professional associations.

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Survey of Corporate Contributions, 1988 Edition

(An Analysis of Data for the Calendar Year 1986)

by Linda Cardillo Platzer

This report is based on data from the Annual Survey of Corporate Contributions, which is cosponsored by The Conference Board and the Council for Aid to Education.

A Research Report from The Conference Board

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From the President

Charitable contributions activities by the nation's leading corporations have reached a watershed. An extraordinary growth rate that often reached double-digits in the 1970s and early 1980s has eroded steadily since 1985. The response from major corporations to this *Survey of Corporate Contributions* points to almost *no real growth* in 1986 and 1987. This trend calls for creative approaches to stretch the benefits of every contributions dollar.

The Conference Board's *Survey of Corporate Contributions,* now in its twenty-first edition, provides executives with a detailed, comprehensive overview of contributions practices based on information provided by 372 firms. As a budgeting and planning tool, this report enables executives to assess their own programs against those of other firms in their own industry, with the same income or asset-size, or in their region of the country.

The report takes a particularly close look at industry differences—actual and anticipated changes in contributions activity, cash and noncash forms of giving, corporate assistance activity, foundation formation, and priorities among the major beneficiaries of corporate support. Also included is detailed information on subcategories of beneficiaries, with special tables on corporate funding of federated campaigns, particularly the United Way.

This report also introduces many new charts that present important highlights graphically and succinctly. Trends in noncash contributions, corporate assistance, foundation grants, and corporate priorities, for example, are now easier to follow through newly designed charts. Relationships between contributions levels and pretax income also emerge more clearly on charts developed for this edition.

The Conference Board is grateful to the contributions executives who participate every year in this survey. Their sustained support is essential to the quality of information we are able to report.

JAMES T. MILLS
President

Highlights

For the second year in a row, charitable contributions by the nation's leading corporations grew only slightly, and expectations for the future continue to be limited. Real growth in corporate contributions in 1986 was almost nonexistent, as companies maintained their charitable giving programs but failed to sustain the extraordinary growth rate of the decade between 1976 and 1985.

Respondents to this *Survey of Corporate Contributions* indicated that 1986 was a year of stability, both in the size of contributions budgets and in the mix of cash and noncash donations made by their companies. The major changes that occurred were in the reordering of priorities, as companies shifted funds among beneficiaries. The size of the contributions pie increased only slightly, but the shares apportioned to each of five major groups of nonprofit organizations underwent some substantial adjustments.

The major findings of the 1986 survey were:

- Contributions by all U.S. corporations for 1986 are estimated to reach $4.5 billion, an increase over 1985 contributions of less than 1% in constant dollars and the smallest increase since 1975.
- Companies in the matched sample of the survey reported a modest gain of just over 1% in real terms, continuing a slowdown that began in 1985. Corporate worldwide pretax income for the matched-sample companies overall fell by nearly 14% in 1986, following a 3% drop in 1985. The brakes that have been placed on contributions growth in recent years certainly reflect the economic performance of reporting companies.
- Respondents to the survey estimated that their final 1987 budgets would register an overall drop of 3%, with 40% of participants indicating that they expected cutbacks. However, estimates in the past have tended to be conservative, and it is likely that total corporate charitable giving in 1987 will be about the same as 1986.
- The share of giving to education surged from 38% to 43% of total contributions, the highest level in the history of the survey. Corporate contributions to education continue to be predominantly donations to *higher* education, which has traditionally received the lion's share of educational gifts. In 1986, higher education alone—including institutional operating grants, departmental and research grants, capital gifts, student financial aid, and matching gifts—captured nearly one-third of all corporate contributions reported in the survey.

Corporate awareness and interest in elementary and secondary education has been heightened recently. This was demonstrated by the leadership roles being taken by some corporations and by a Committee for Economic Development report that urges corporate involvement in preparing the next generation at an early age with the skills needed to prosper in tomorrow's economy. That message has not yet translated into measurable changes in the amount of support that corporations are putting into the nation's schools, however. Precollege educational institutions received slightly more than 2% of total contributions in 1986, up marginally from 1984 contributions. It may be several more years before the corporate commitment to early education now being articulated is reflected in corporate contributions.

- Corporate giving to health and human services organizations, including federated campaigns, such as United Way, continued to slip in share of total contributions. With the exception of 1985, corporate grantmaking in this category has been in steady decline for over a decade, falling from a high of 42% of total contributions in 1972 to only 28% in 1986.
- Civic and community organizations also lost share, declining from nearly 17% in 1985 to 13% in 1986. In the early 1980s, groups in this category were the recipients of several large real estate gifts—tracts of land or empty manufacturing and office facilities. There were fewer and smaller of such property gifts in 1986 and, thus, a reduction in both the amount and the proportion of total giving that went to civic and community activities.

Methodology

Sample

The Conference Board asked 1,200 top U.S. firms to participate in its 1986 *Annual Survey of Corporate Contributions*. Questionnaires were sent to the companies that appeared on the 1987 *Fortune* 500 list of the country's largest manufacturers and to those on the *Fortune* 500 list of service firms. An additional 200 companies, which were identified from published lists of the leading companies in each major industry sector, were also polled. Seventy-three percent of the respondents to the 1986 survey had also participated in the survey for 1985.

A total of 372 companies returned the questionnaire for 1986, representing a response rate of 31 percent. The aggregate contributions reported by these companies amount to 37 percent of the total contributions made by over half a million corporations reporting such gifts to the Internal Revenue Service. (See Appendix Table 1 on page 35.)

Respondent Profile

The companies that regularly participate in The Conference Board's survey are among the country's major corporate contributors and their practices represent those of *leading* U.S. corporations. More than half of the 1986 survey participants made contributions in excess of $1 million each (Table A-1).

Approximately half of the respondents are manufacturing companies. Of those, nearly 84% are on the 1987 *Fortune* 500 list and over 70% have worldwide sales of over $1 billion.

Over 90% of the nonmanufacturing respondents in banking, insurance, telecommunications, and utilities reported assets of over $1 billion. Among those service companies whose size is measured by sales volume, 71% have sales over $1 billion. The 105 participants that appeared on the *Fortune* Service 500 list represent 58% of the service companies in the survey.

Other characteristics of the respondent population are described in Tables A-2 through A-5.

Survey Administration

Every other year since 1978, The Conference Board has used an expanded questionnaire in order to obtain detailed information on subcategories of beneficiaries of corporate support. The Board used this expanded questionnaire for the 1986 *Annual Survey*. The questionnaire was mailed in March 1987, and addressed to a named contributions executive when a name was available. If no name was available, the covering letter was sent to the "Corporate Contributions Executive." Nonrespondents were sent a reminder letter in April, followed by one or more telephone calls in May and June. The cutoff date for participation was August 1, 1987. The questionnaire requested information concerning company size and financial performance, foundation assets, company direct giving and company foundation programs, cash and noncash giving, overseas giving, giving to detailed subcategories of the the five major categories of beneficiaries (for definitions, see page 20), and details on corporate assistance expenditures.

In years when the expanded form of the questionnaire for the *Annual Survey* is administered, as for this report, there are usually a number of companies that are unable to complete the detailed subcategories of giving. A total of 40 companies reported only category totals; other companies, although able to supply some of the subcategory data, could not identify some portion of their giving within the major categories. In each of these cases, the missing information was labeled "subcategory unidentified" to distinguish it from the subcategory "other."

Table A-1: Profile of Participating Companies by Size of Contributions Program, 1984 to 1986

	1986		1985		1984	
Program Size	*Number*	*Percent*	*Number*	*Percent*	*Number*	*Percent*
Less than $500,000	87	23%	116	27%	146	34%
$500,000 to $1 million	72	19	79	18	75	18
$1 million to $5 million	128	35	164	37	134	32
$5 million and over	85	23	80	18	67	16
Total	372	100%	439	100%	422	100%

Table A-2: Survey Participants—
Grouped by Worldwide Sales, 1986

Worldwide Sales	Manufacturing Companies		Selected Nonmanufacturing Companies[1]	
	Number	Percent	Number	Percent
Below $250 million	4	2%	—	—
$250-500 million	13	7	1	4%
$500 million-1 billion	31	17	8	31
$1 billion-2.5 billion	50	27	4	15
$2.5 billion-5 billion	34	18	7	27
$5 billion and over	53	29	6	23
Total	185	100%	26	100%

[1]Excludes banks, insurance companies, telecommunications and utilities companies, which are grouped by Assets in Table A-3.

Table A-3: Survey Participants in Banking, Insurance, Telephone, Gas and Electric Utilities,
Grouped by Worldwide Assets, 1986

Worldwide Assets	Banking		Insurance		Telephone, Gas and Electric Utilities	
	Number	Percent	Number	Percent	Number	Percent
Under $250 million	—	—	—	—	—	—
$250-$500 million	—	—	2	5%	—	—
$500 million-1 billion	—	—	5	12	6	10%
$1 billion-2.5 billion	7	15%	4	10	14	24
$2.5 billion-5 billion	7	15	7	17	13	22
$5 billion-10 billion	11	23	9	21	14	24
$10 billion and over	22	47	15	36	11	19
Total	47	100%	42	100%	58	100%

Table A-4: Comparison of Manufacturing Companies in 1986 Survey with Those in the *Fortune* 500 List —
Companies Grouped by *Fortune* Ranking (Based on Total Worldwide Sales)

Company Rank		Number of Survey Respondents
Number	1- 100	68
	101- 200	39
	201- 300	26
	301- 400	16
	401- 500	12
	Total	161

Table A-5: Comparison of Nonmanufacturing Companies in the 1986 Survey with Those on the *Fortune* Service 500 List—Companies Grouped by Industry Class

Industry Class (Top 500)	Number of Survey Respondents
Top 100 diversified service companies (ranked by sales)	10
Top 100 commercial banking companies (ranked by assets)	31
Top 50 savings institutions (ranked by assets)	0
Top 50 life insurance companies (ranked by assets)	19
Top 50 diversified financial companies (ranked by assets)	9
Top 50 retailing companies (ranked by sales)	7
Top 50 transportation companies (ranked by operating revenues)	5
Top 50 utilities (ranked by assets)	24
Total	105

Chapter 1

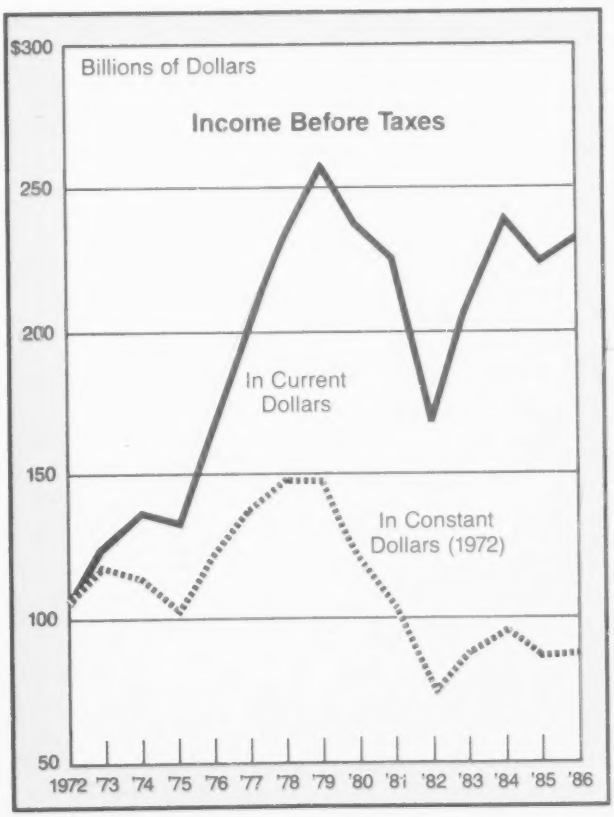
Moderation and Stability in Corporate Contributions Budgets

Corporate charitable contributions in 1986 advanced modestly over 1985 levels—in real terms, less than 1% for all U.S. corporations (Chart 1) and just over 1% for the leading companies surveyed by The Conference Board. The slowdown was not as severe as contributions executives anticipated, but does continue a pattern of retrenchment that began in 1985.

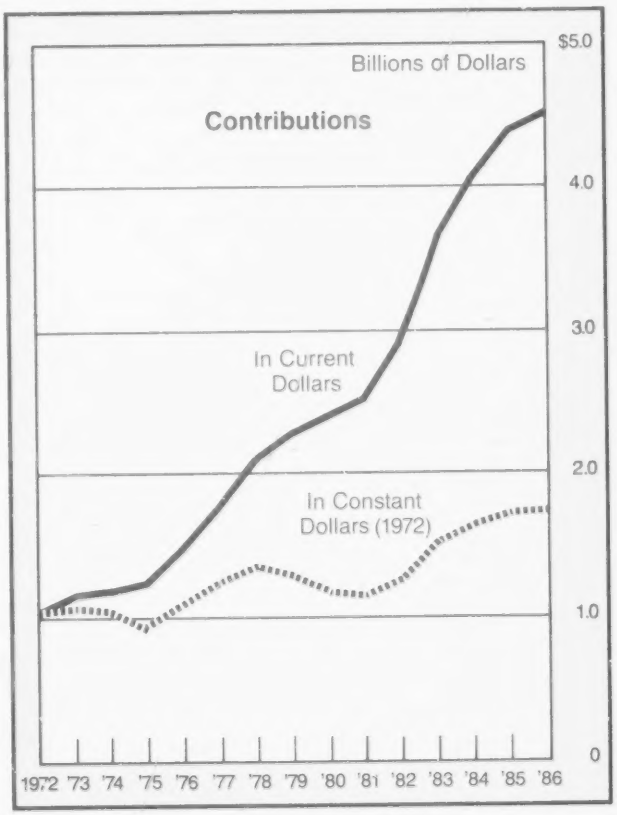
The current picture contrasts strongly with the extraordinary rise in corporate giving from 1976 to 1985—when contributions increased by 56% (in real terms) at the same time that corporate income before taxes *declined* 27% (Chart 1).

Chart 1:

Corporate Contributions and Corporate Income Before Taxes in Current and Constant Dollars, 1972 to 1986



Source: U.S. Department of Commerce



Source: Internal Revenue Service; 1985 and 1986 estimate by Council for Aid to Education.

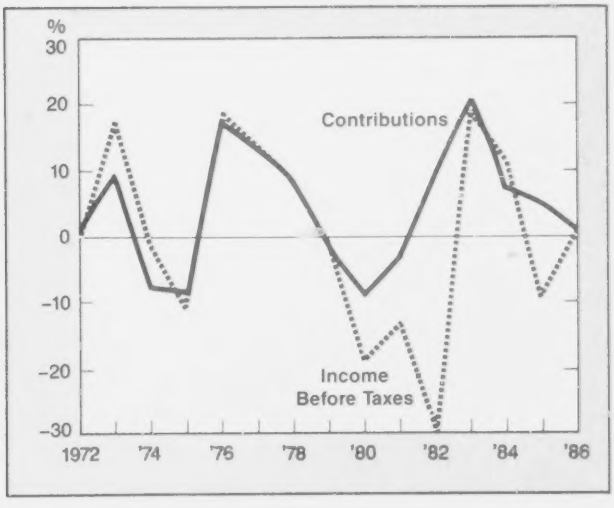
According to the Council for Aid to Education, total charitable contributions by all U.S. corporations are estimated at $4.5 billion for 1986 (see Appendix Table 1, page 35). This less than 1% rise in constant dollars over 1985 represents the lowest growth since 1975.

Chart 2 tracks the percentage change, adjusted for inflation, of both corporate contributions and corporate income before taxes between 1972 and 1986. While contributions levels have avoided the deep troughs in the income trend line, they nevertheless followed the general trend of changes in corporate income before taxes. Until 1980 (and especially between 1976 and 1979), contributions rose or fell at about the same rate as income before taxes. Contributions fell less sharply than income in 1980 and 1981 and then posted a gain of 9% in 1982, when corporate income before taxes plummeted 29%. In 1983 and 1984, contributions and income resumed a similar path of change. Then, as income fell once again in 1985, contributions did not decline but began the slowdown that carried into 1986.

The Conference Board Annual Survey reflects a similar pattern among corporations that have participated in the survey in consecutive years. Each survey year, the responses of a core group of companies are matched with their responses from the previous year to compare changes on a case-by-case basis. Among the matched-sample companies, as in the broader population, increases began to slow in 1985 and have continued to do so with even smaller increases in 1986. Charitable contributions by matched-sample companies grew a slim 1% (in real terms) from 1985 to 1986. (See Chart 11 on page 17 for a graphic representation of the changes in income and contributions in the matched-sample companies.)

Chart 2:

Percentage Change in Contributions and Corporate Income Before Taxes in Constant Dollars, 1972 to 1986



The Outlook for Corporate Contributions

Corporate contributions will continue to grow but at a very slow pace. Respondents to the 1986 Annual Survey estimated their final 1987 contributions budgets and, as in 1985, reported conservative totals that result in an overall drop of 3% in projected 1987 contributions for the survey sample. About 60% of them expected their 1987 budgets either to remain level or to increase over 1986 levels. Of those anticipating increases, about 45% projected contributions to rise by at least 10%. It is more likely that these increases will offset the effects of the predicted declines, so that the growth of contributions in the aggregate will be flat. Contributions executives who manage the largest programs, and those from petroleum and gas, fabricated metals, and chemical firms, were the most pessimistic respondents. (See Chart 3 on page 3 and Tables 1 and 2 on page 7.)

Although the October 1987 stock market crash probably occurred too late in the year to affect 1987 corporate contributions expenditures, it is likely to have some influence on 1988 giving levels. If economic growth slows in 1988, as has been predicted in the wake of the crash, contributions budgets are likely to follow the downward income trend, but it is not clear how closely.

Cash and Noncash Giving

Cash contributions grew by about 5% between 1985 and 1986 and represented 79% of all corporate giving by survey participants. The median value of cash donations was $1.2 million, a 9% increase over the 1985 median. The top-ranked company for cash donations gave $77.5 million; and 36 companies made cash contributions of over $10 million each.

Noncash contributions—gifts of securities, company product, property, and equipment—appear to have become firmly established among corporate givers, particularly among manufacturing firms. For the third consecutive year, noncash gifts accounted for one-fifth of total corporate contributions (see Chart 5 on page 4).

Noncash giving has clearly had an impact on the contributions programs of the largest donors (see Table 3 on pages 8-9). Among the top 25 donors, noncash gifts accounted for 30 % of total contributions; 12 of the top 75 companies gave well over 50% of their donations in product or property form. Fewer than half of the top 75 (32 firms) gave 100% cash.

Product gifts, at 12% of all donations in 1986, are the largest category of noncash contributions. A total of 69 companies reported product donations of over $200 million in 1986. They form a particularly important part of the contributions programs in several manufacturing industries (see Table 4 on page 10). Sizable amounts of product were donated by electrical machinery and equipment manufacturers ($105 million), food, beverage and tobacco companies ($37 million), chemical companies ($26 million), pharmaceutical companies ($14 million), telecommunications firms ($11

million), and printing and publishing companies ($8 million).

Among the matched-sample companies, gifts of company product increased about 6% between 1985 and 1986, growing slightly faster than cash donations. The largest donation by a single company amounted to $32 million, and 29 companies each made product donations valued at more than $1 million. The median gift of product was $369,000 in 1986, an increase of 85% over the previous year.

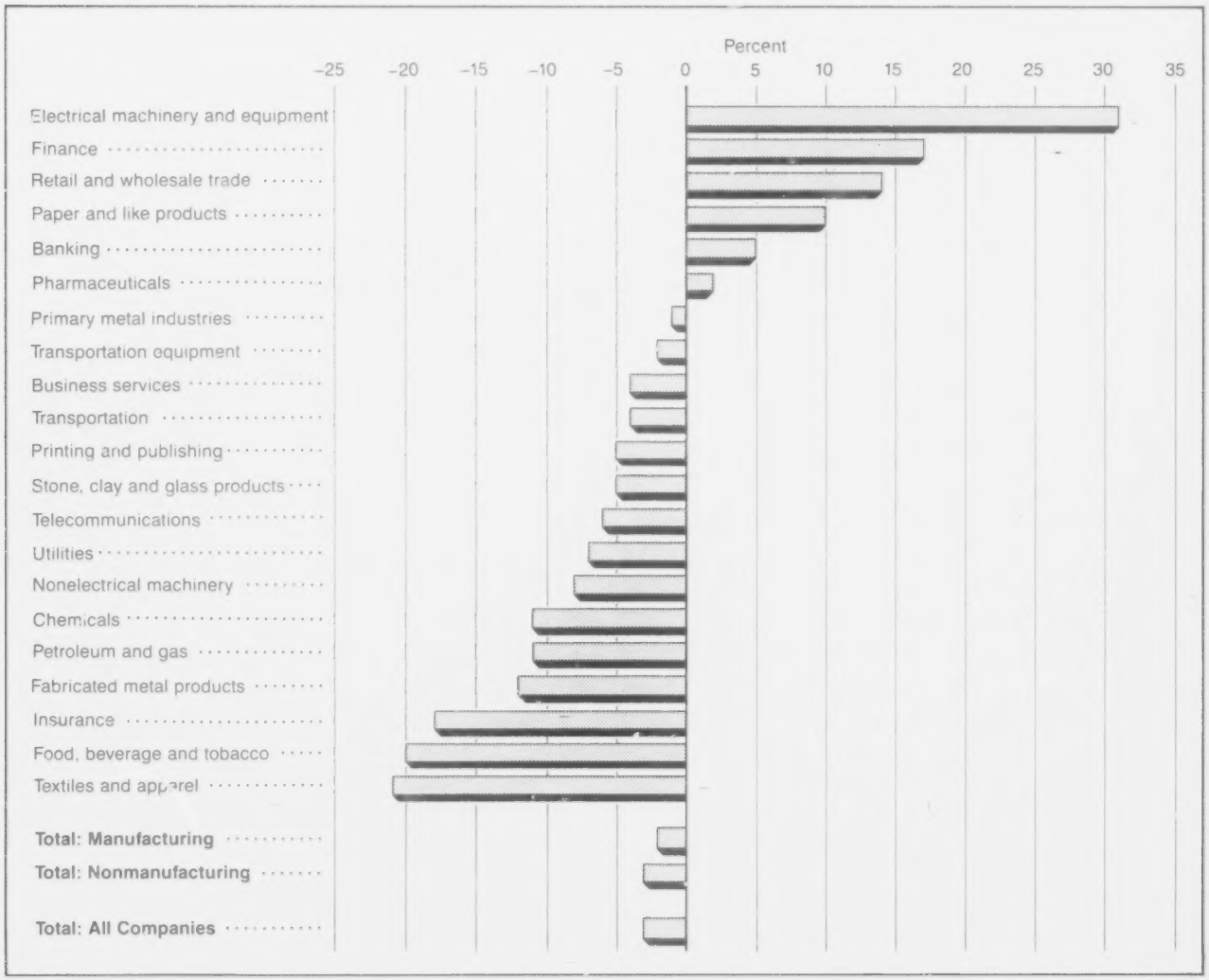
Property and equipment donations accounted for about 8% of 1986 contributions, continuing a slide from a high of over 11% in 1984. Among the matched-sample companies, the total dollar value of property and equipment donations dropped over 9% between 1985 and 1986. Most of the gifts in this category are land and buildings, which are not as consistent an element in an individual company's contributions program as gifts of product. Gifts of property are thus not strongly associated with any particular industry and can cause sizable fluctuations in an industry's total contributions from year to year.

In 1986, major gifts of property were made by the food, beverage, and tobacco industry ($49 million), transportation equipment manufacturers ($34 million), insurance companies ($19 million), and chemical companies ($10 million). The largest gift of property reported by a single company was valued at $40 million. The median gift was $123,000, compared to a median of $107,000 in 1985.

Gifts of securities amounted to less than 1% of total contributions for surveyed companies in 1986. A total of $8 million was reported by 12 companies, with a median of $254,000. Securities were mainly given by companies in the service sector, particularly banks, insurance companies, and utilities.

Chart 3

Anticipated Changes in 1987 Budgets, by Industry



Corporate Assistance Expenditures

Corporations provide nonprofit groups with types of assistance that are not considered charitable contributions but business expenses. Since 1982, The Conference Board has attempted to quantify this assistance, which is similar in purpose to that of charitable donations—the support of "social, charitable, and other groups to promote the well-being of society." A breakdown of the expenditures that meet The Conference Board's definition of corporate assistance appears in the box below.

Defining Corporate Assistance

In 1982, five major categories of expenditures to nonprofit groups, plus a sixth category covering administrative costs, were defined by The Conference Board as "corporate assistance expenditures." The six categories encompass: (1) cash disbursements, such as "basic research" grants made by a company's R&D department to colleges and universities; support for public television and radio; monies paid for benefit events; or membership fees paid to nonprofit groups; (2) the loan of company personnel to nonprofit organizations for management or technical assistance; (3) product and property donations to nonprofit groups; (4) the use of corporate facilities (such as office or meeting space) or of services (such as printing or computer processing) by nonprofit groups; (5) loans, deposits, and investments for social purposes at below-market rates; and (6) the direct costs of administering the contributions function.

In the years that The Conference Board has been collecting data on corporate assistance, many companies did not complete the corporate assistance portion of the questionnaire either because they did not make such expenditures or because they were unable to track or quantify them. One problem has been that much of the assistance is in noncash forms, such as the use of facilities or loan of company personnel, and is not necessarily under the control of the contributions function. To improve reporting, in 1987, for the first time, the survey section relating to corporate assistance was sent to a limited panel of companies, rather than to the whole sample. The panel is made up of companies that have consistently answered the corporate assistance section of the questionnaire over the last four years. The information collected over that period has been useful in assessing general trends and priorities in corporate assistance activities, although not representative of the actual magnitude of corporate assistance activities.

The data supplied by the panel will continue to provide the trend information available in the past. It will also reduce the complexity of the questionnaire for those companies that have no corporate assistance expenditures to report. As a result of using the panel, the number of respondents to the corporate assistance section has been reduced, from 280 in 1985 to 150 in 1986.

Taken together, corporate assistance outlays and charitable contributions constitute a company's total social investment. Corporate assistance represented approximately 20% of that total between 1982 and 1986. The aggregate ratio of corporate assistance expenditures to charitable contributions has fluctuated somewhat over that five-year period (see Chart 7 on page 6).

In comparison to charitable contributions, corporate assistance expenditures among matched-case companies grew strongly in 1986, registering a 24% increase in aggregate ex-

Chart 4:

Cash and Noncash Giving 1982-1986

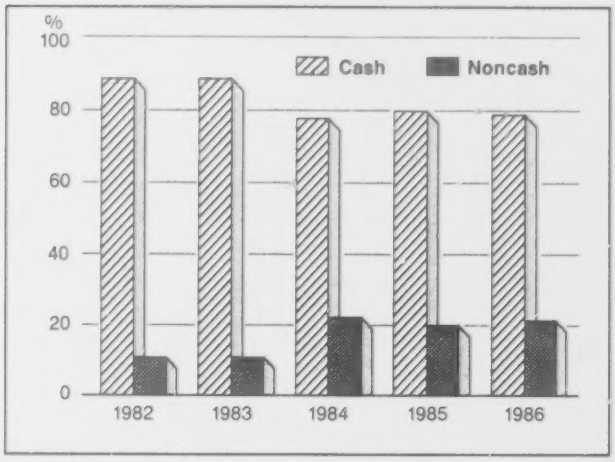


Chart 5:

Cash and Noncash Components of Charitable Contributions, 1986

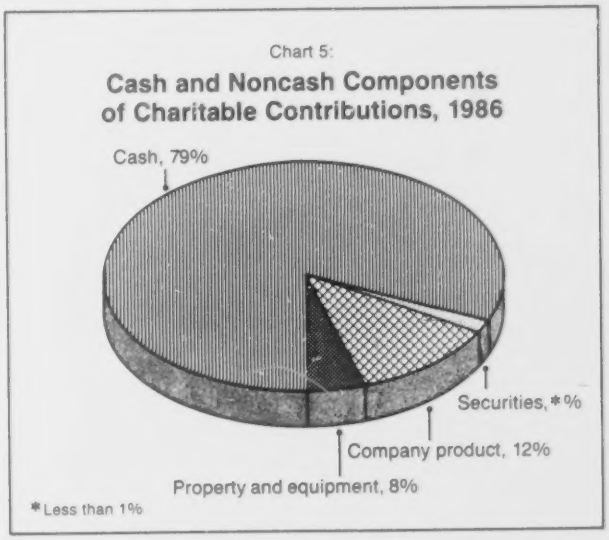


Chart 6:

Cash and Noncash Contributions by Industry, 1986

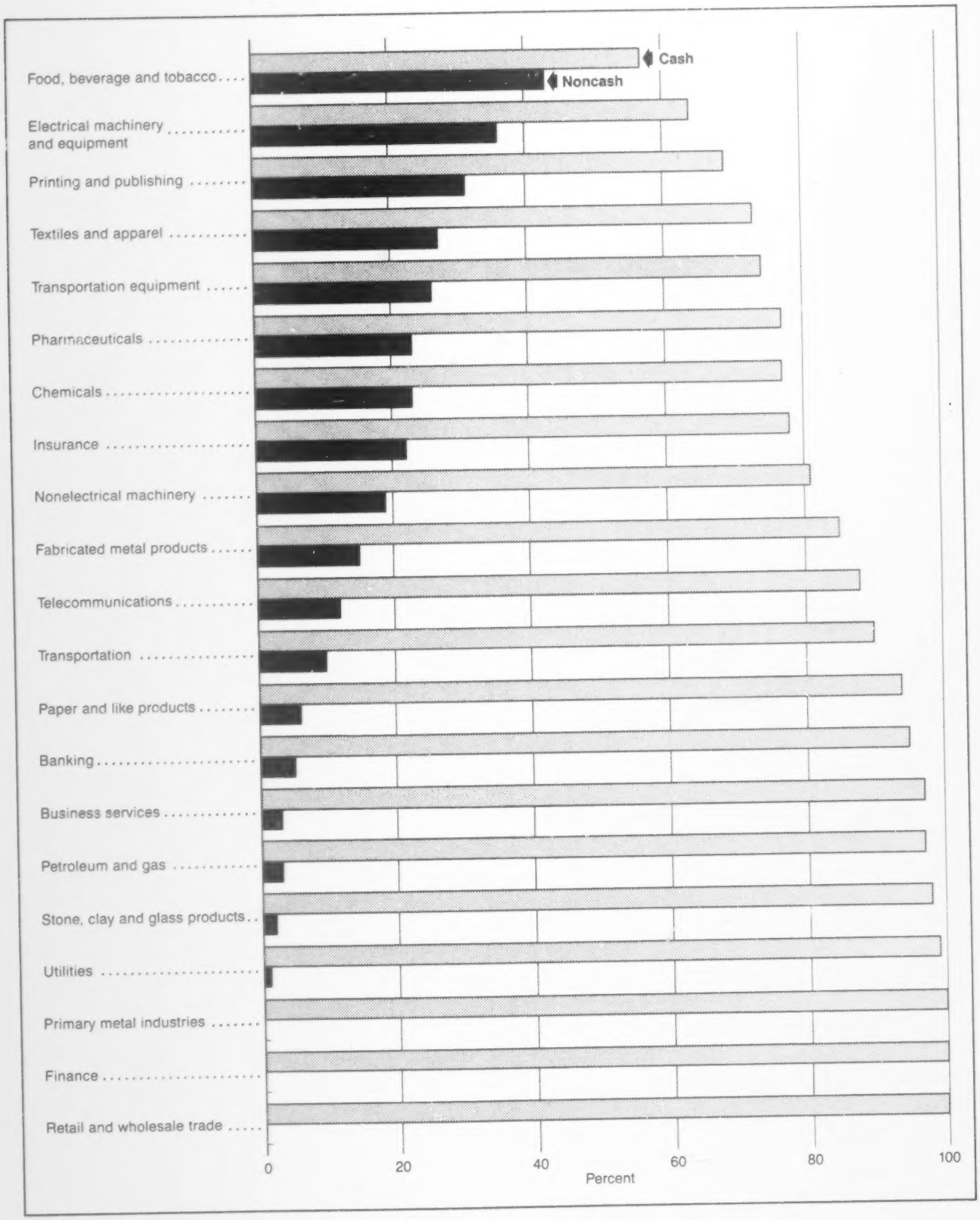
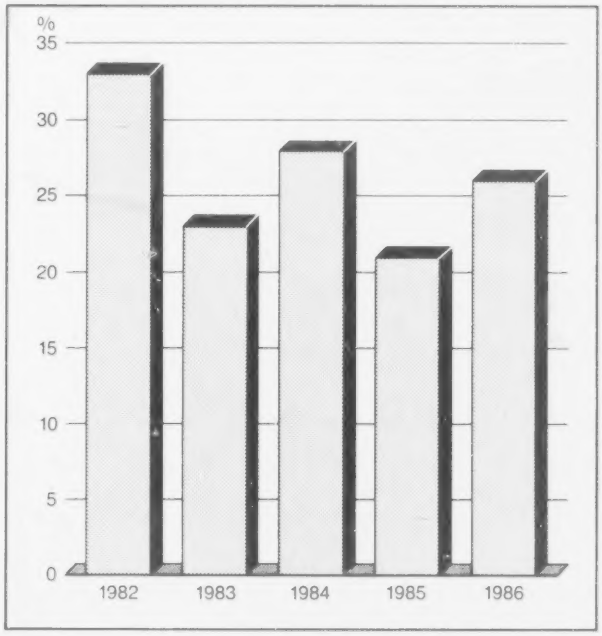


Chart 7.

Corporate Assistance as a Percent of Total Contributions, 1982 to 1986



The Top Five Industry Leaders in Corporate Assistance Expenditures

Total Corporate Assistance Expenditures ($ Millions)

Electrical machinery and equipment	$65
Chemicals	$55
Pharmaceuticals	$23
Food, beverage, and tobacco	$20
Insurance	$17

Median Corporate Assistance Expenditures ($ Thousands)

Electrical machinery and equipment	$3,055
Chemicals	$1,991
Pharmaceuticals	$1,356
Petroleum and gas	$1,202
Textiles and apparel	$ 998

Corporate Assistance as Percent of Total Contributions

Utilities	55%
Chemicals	55%
Paper and like products	49%
Pharmaceuticals	42%
Electrical machinery and equipment	30%

penditures and a 16% increase in the median value of corporate assistance. But almost all of the growth took place in one category—cash disbursements.

Cash disbursements to 501(c)(3) organizations represented the largest category of corporate assistance expenditures and, with the exception of a small increase in administrative costs, were the *only* category of corporate assistance to grow in 1986. Among matched-case companies, total cash disbursements were over 80% higher in 1986 than in 1985 and accounted for 57% of all corporate assistance, compared to 39% in 1985 (see Table 6, page 11). More than half of the cash disbursements were research grants to universities, which have historically been the major recipients of cash corporate assistance; in 1986, grants in this category were exceptionally high, with a median of $500,000, double the 1985 median (see Table 7, page 11).

One-third of the companies reporting corporate assistance activities make product and property donations, which accounted for about 15% of corporate assistance expenditures. Most donations, about $24 million, were company product.

One-third of reporting companies also make loans of company personnel or offer the use of company facilities and services to nonprofit groups as part of their social expenditures. Fifteen companies reported making loans, deposits, or investments for social purposes at rates of return below what would have been applied on a regular market transaction. The value of the income foregone by such transactions amounted to $6 million, and the face value totaled $106 million, nearly 85% of which was in loans.

Administrative expenses accounted for another 12% of corporate assistance expenditures. Administrative costs represent a median of approximately 5% of the contributions budget, a figure that has remained relatively stable over the last five years (see Table 9, page 12).

Table 1: Actual and Anticipated Changes in Contributions Budgets, 1985-1987
by Industry

Industry Classification	*Number of Companies*	*1985-1986 Actual Percentage Change*	*1986-1987 Anticipated Percentage Change*
Chemicals	25	2%	–11%
Electrical machinery and equipment	21	11	31%a
Fabricated metals	6	16	–12
Food, beverage and tobacco	15	56%a	–20%a
Machinery, nonelectrical	15	– 5	– 8
Paper and like products	9	– 5	10
Petroleum and gas[1]	20	–19	–11
Pharmaceuticals	9	– 1	2
Primary metal industries	9	–15	– 1
Printing and publishing	6	64%a	– 5
Stone, clay and glass	5	– 9	– 5
Textiles and apparel	2	*	*
Transportation equipment[2]	11	– 9	– 2
Total: Manufacturing	153	2%	– 2%
Banking	37	16	5
Business services[3]	6	0	– 4
Finance	3	*	*
Insurance	31	–16%a	–18%a
Retail and wholesale trade	10	2	14
Telecommunications	8	27	– 6
Transportation	4	*	*
Utilities	40	15	– 7
Total: Nonmanufacturing	139	6%	– 3%
Total: All Companies	292	3%	– 3%

[1]Includes mining companies.
[2]Includes tire manufacturers.
[3]Includes engineering and construction companies.
*Total include all cases, but details omit industries with fewer than 5 cases.
[a] These large changes reflect the effects of extraordinary noncash contributions.

Table 2: Anticipated Changes in Contributions Budget, 1987
By Size of Program

Program Size	*Number of Companies*	*Median Percentage Increase 1986-1987*	*Aggregate Percentage Increase 1986-1987*
Less than $500,000	73	2.1%	0.7%
$500,000 to $1 million	57	3.0	4.3
$1 million to $5 million	118	3.2	0.0
$5 million and over	81	2.2	–3.7
Total	329	2.8%	–2.7%

Table 3: Cash and Noncash Charitable Contributions of 75 Largest Donors, 1986

Company Rank	Total Contributions (dollars)	Cash	Cash as % Of Total	Securities	Securities as % Of Total	Company Product	Company Product as % Of Total	Property & Equipment	Property & Equipment as % Of Total
1	$111,900,000	$77,500,000	69%	$0	0%	$32,000,000	29%	$ 2,400,000	2%
2	72,076,000	23,642,000	33	0	0	8,344,000	12	40,090,000	56
3	56,115,192	33,524,775	60	0	0	0	0	22,590,417	40
4	46,563,622	36,154,482	78	0	0	10,409,140	22	0	0
5	46,099,967	45,684,915	99	0	0	0	0	415,052	1
6	34,973,597	30,195,821	86	0	0	4,777,776	14	0	0
7	32,949,125	5,755,125	17	0	0	27,194,000	83	0	0
8	30,900,000	21,573,000	70	0	0	300,000	1	9,027,000	29
9	29,747,359	11,673,359	39	0	0	0	0	18,074,000	61
10	26,141,026	21,293,977	81	0	0	0	0	4,847,049	19
11	25,830,431	25,702,686	100	0	0	8,210	*	119,535	*
12	24,940,506	24,940,506	100	0	0	0	0	0	0
13	23,886,000	12,215,000	51	0	0	7,771,000	33	3,900,000	16
14	21,700,000	11,500,000	53	0	0	10,200,000	47	0	0
15	21,306,000	15,493,000	73	0	0	5,813,000	27	0	0
16	20,781,538	20,781,538	100	0	0	0	0	0	0
17	19,750,222	19,750,222	100	0	0	0	0	0	0
18	19,154,503	19,154,503	100	0	0	0	0	0	0
19	17,883,448	17,883,448	100	0	0	0	0	0	0
20	17,654,000	17,630,000	100	0	0	0	0	24,000	*
21	17,566,562	10,935,030	62	0	0	6,631,532	38	0	0
22	17,263,356	4,263,356	25	0	0	13,000,000	75	0	0
23	15,146,933	3,852,915	25	0	0	11,294,018	75	0	0
24	14,750,000	12,148,186	82	0	0	0	0	2,601,814	18
25	14,631,404	14,242,388	97	0	0	167,168	1	221,848	2
26	14,297,171	14,297,171	100	0	0	0	0	0	0
27	13,290,510	4,862,994	37	0	0	8,427,516	63	0	0
28	13,006,438	13,006,438	100	0	0	0	0	0	0
29	12,868,199	4,103,750	32	0	0	0	0	8,764,449	68
30	12,377,815	12,377,815	100	0	0	0	0	0	0
31	12,337,985	12,337,985	100	0	0	0	0	0	0
32	12,000,000	12,000,000	100	0	0	0	0	0	0
33	11,952,682	1,515,667	13	0	0	2,437,015	20	8,000,000	67
34	11,647,000	11,397,000	98	0	0	250,000	2	0	0
35	10,768,448	10,293,221	96	0	0	0	0	475,227	4
36	10,746,200	8,646,200	80	0	0	2,100,000	20	0	0
37	10,487,160	10,441,250	100	0	0	0	0	45,910	*
38	10,480,308	10,480,308	100	0	0	0	0	0	0
39	10,478,548	10,478,548	100	0	0	0	0	0	0
40	10,427,982	10,383,474	100	0	0	0	0	44,508	*
41	10,352,585	10,352,585	100	0	0	0	0	0	0
42	10,259,781	10,259,781	100	0	0	0	0	0	0
43	10,051,138	10,051,138	100	0	0	0	0	0	0
44	9,803,589	9,803,589	100	0	0	0	0	0	0
45	9,642,457	9,641,166	100	0	0	0	0	1,291	*
46	9,583,000	9,583,000	100	0	0	0	0	0	0
47	9,466,526	2,177,929	23	0	0	7,288,597	77	0	0
48	9,438,352	9,438,352	100	0	0	0	0	0	0
49	9,381,957	8,587,770	92	0	0	0	0	794,187	8
50	8,874,673	648,790	7	0	0	8,225,883	93	0	0

Details in each row may not add to 100 percent due to rounding.

n.a. - Not available.

*Less than 1 percent.

Table 3: Cash and Noncash Charitable Contributions of 75 Largest Donors, 1986 (continued)

Company Rank	Total Contributions (dollars)	Cash	Cash as % Of Total	Securities	Securities as % Of Total	Company Product	Company Product as % Of Total	Property & Equipment	Property & Equipment as % Of Total
51	8,697,524	6,723,642	77	0	0	1,973,882	23	0	0
52	8,570,204	7,789,771	91	0	0	0	0	780,433	9
53	8,425,955	8,425,955	100	0	0	0	0	0	0
54	8,306,909	8,306,909	100	0	0	0	0	0	0
55	8,262,778	8,262,778	100	0	0	0	0	0	0
56	8,107,494	8,107,494	100	0	0	0	0	0	0
57	7,935,225	5,456,331	69	0	0	2,313,957	29	164,937	2
58	7,867,459	7,563,817	96	0	0	60,442	1	243,200	3
59	7,695,000	7,695,000	100	0	0	0	0	0	0
60	7,687,473	6,909,426	90	0	0	778,047	10	0	0
61	7,659,849	7,659,849	100	0	0	0	0	0	0
62	7,568,820	3,438,820	45	0	0	4,130,000	55	0	0
63	7,533,880	7,177,572	95	0	0	356,308	5	0	0
64	7,461,431	7,461,431	100	0	0	0	0	0	0
65	7,386,522	7,086,522	96	0	0	0	0	300,000	4
66	7,363,023	7,363,023	100	0	0	0	0	0	0
67	7,278,297	7,278,297	100	0	0	0	0	0	0
68	7,163,541	2,763,541	39	0	0	4,400,000	61	0	0
69	6,971,414	6,971,414	100	0	0	0	0	0	0
70	6,945,000	5,860,000	84	0	0	1,085,000	16	0	0
71	6,615,481	5,865,481	89	0	0	0	0	750,000	11
72	6,599,806	6,599,806	100	0	0	0	0	0	0
73	6,531,007	6,531,007	100	0	0	0	0	0	0
74	6,267,193	3,491,409	56	0	0	0	0	2,775,784	44
75	6,003,720	6,003,720	100	0	0	0	0	0	0
Total	$1,240,636,300	$931,449,168	75%	0	0	$181,736,491	15%	$127,450,641	10%

Table 4: Cash and Noncash Charitable Contributions 1986—
Companies Grouped by Industry Classification (with at least 5 cases in each)[a]

Industry Classification	Number of Companies	Total Contributions Cash and Noncash ($ Thousands)	Cash as a Percent of Total Contributions	Securities as a Percent of Total Contributions	Company Product as a Percent of Total Contributions	Property and Equipment as a Percent of Total Contributions
Chemicals	26	$ 154,365	77%	0	17%	6%
Electrical machinery and equipment	29	301,416	64	0	35	1
Fabricated metals	6	4,794	85	0	16	0
Food, beverage and tobacco	24	198,909	57	0	19	25
Machinery, nonelectrical	15	24,859	81	0	6	13
Paper and like products	11	18,818	94	0	3	3
Petroleum and gas[1]	24	231,611	97	0	0	3
Pharmaceuticals	10	76,213	77	0	18	5
Primary metal	11	16,393	99	0	0	0
Printing and publishing	9	27,378	69	0	30	2
Stone, clay and glass	6	8,484	98	0	1	0
Textiles and apparel	6	6,399	73	0	3	24
Transportation equipment[2]	11	134,105	74	0	0	25
Total: Manufacturing	188	$1,203,744	75%	0	16%	9%
Banking	47	105,068	95	4	0	1
Business services[3]	8	10,705	97	0	0	3
Finance	5	10,345	100	0	0	0
Insurance	43	103,444	78	4	0	18
Retail and wholesale trade	13	63,120	100	0	0	0
Telecommunications	13	116,079	88	0	9	3
Transportation	5	6,855	90	0	0	10
Utilities	42	49,115	99	1	0	1
Total: Nonmanufacturing	175	464,731	91%	2%	2%	5%
Total: All Companies	363	$1,668,475	79%	*	12%	8%

[1]Includes mining companies.
[2]Includes tire manufacturers.
[3]Includes engineering and construction companies.
*Less than 1 percent.
[a]Total for an industry may not add to 100 percent because of rounding.

Table 5: Comparison of Charitable Contributions Expenditures, 1985 and 1986
310 Matched Companies

	1985						1986					
	Foundation Program		Direct Giving Program		Total		Foundation Program		Direct Giving Program		Total	
	Sum	Percent	Sum	Percent	Sum	Percent	Sum	Percent	Sum	Percent	Sum	Percent
Cash	$553,661	99.8%	$591,213	65.3%	$1,144,874	78.4%	$567,143	99.9%	$629,527	66.1%	$1,196,670	78.7%
Securities	275	.0	4,165	0.5	4,440	0.3	—	0.0	7,830	0.8	7,830	0.5
Product	283	0.1	171,951	19.0	172,234	11.8	8	.0	190,358	20.0	190,366	12.5
Property and equipment	391	0.1	137,542	15.2	137,933	9.5	512	0.1	124,573	13.1	125,085	8.2
Total [a]	$554,610	100.0%	$904,871	100.0%	$1,459,481	100.0%	$567,663	100.0%	$952,288	100.0%	$1,519,951	100.0%

[a]Details may not add to totals due to rounding.

Table 6: Comparison of Corporate Assistance Expenditures—Matched Cases, 1986-1985

Description	Number of Companies	Sum ($000) 1986	Sum ($000) 1985	% Change	Median 1986	Median 1985
Cash Disbursements to 501(C) (3) Organizations Not Reported as Charitable Contributions	108	$128,112	$ 69,620	84%	$ 97,576	$ 85,635
Loan of Company Personnel	44	16,845	17,654	– 5	35,021	33,000
Donations of Product and Property Not Reported as Charitable Contributions	48	35,639	45,664	–22	28,050	25,033
Use of Corporate Facilities or Services	48	11,183	13,578	–18	20,537	25,216
Loans at Below-Market Yields	15	5,902	7,357	–20	40,000	122,000
Administrative Cost for Contributions Function	95	27,002	26,845	1	135,000	99,993
Total	142	$224,683	$180,718	24%	$221,019	$190,046

Table 7: Corporate Assistance—Cash Disbursements to 501(c)(3) Organizations

Category of Disbursement	Number of Companies	Total Dollar Value ($ Thousands)	Percent of Total Cash Disbursements	Percent of Total Corporate Assistance	Median Dollar Value
"Basic research" grants	35	$ 77,744	57%	37%	$500,000
Other college grants	20	3,517	3	2	41,250
Public TV and radio	25	552	*	*	7,000
Benefit events	68	6,978	5	3	40,950
Other grants	78	29,625	22	14	39,622
Unspecified	5	17,286	13	8	—
Total	113	$135,703	100%	64%	$115,085

* Less than 1%

Table 8: Corporate Assistance Expenditures, 1986
Companies Grouped by Industry Classification

Industry Classification	Number of Companies	Sums: Total Corporate Assistance ($000)	Sums: Corporate Assistance as Percent of Total Contributions	Medians: Total Corporate Assistance ($000)	Medians: Corporate Assistance as Percent of Total Contributions
Chemicals	11	$ 54,866	55%	$1,991	37%
Electrical machinery and equipment	11	64,733	30	3,055	21
Food, beverage and tobacco	9	19,523	15	296	10
Machinery, nonelectrical	9	2,432	15	85	4
Paper and like products	4	2,946	*	*	*
Petroleum and gas[1]	8	13,840	14	1,202	8
Pharmaceuticals	6	22,800	42	1,356	10
Primary metals	3	1,641	*	*	*
Printing and publishing	4	561	*	*	*
Stone, clay and glass	4	629	*	*	*
Textiles and apparel	1	998	*	*	*
Total: Manufacturing	70	$184,968	28%	$ 560	10%
Banking	20	11,842	17	144	13
Business services[2]	5	781	11	60	11
Finance	2	95	*	*	*
Insurance	25	16,668	20	126	15
Retail and wholesale trade	4	2,517	*	*	*
Telecommunications	5	2,607	11	415	9
Transportation	2	81	*	*	*
Utilities	17	14,097	55	78	14
Total: Nonmanufacturing	80	$ 48,688	20%	$ 136	12%
Total: All Companies	150	$233,656	26%	$ 232	11%

[1]Includes mining companies.
[2]Includes engineering and construction companies.
*Totals include all cases, but details omit industries with fewer than 5 cases.

Table 9: Administrative Cost as a Percent of Contributions
Medians by Size of Contributions Budget

Size of Contributions Budget	Number of Companies	Administrative Cost as a Percent of Contributions Budget (Median)
Under $500,000	16	5.7%
$500,000—$1 million	9	8.2
$1 million—$5 million	37	4.5
Over $5 million	38	3.7
Total	100	4.7%

Median Value of Administrative Costs: $135,100

Chapter 2

Measuring Contributions Activity

Contributions budgets were essentially stable in 1986; there were no extraordinary swings in budget size or in the ratio of contributions to pretax income; it was generally a year of fine-tuning. To assess a company's position among its peers, it is necessary to look at the differences that arise by industry category, income, sales, asset, or employee size. This chapter details the different measures corporate contributions managers use to identify leadership in the contributions field.

The 372 survey participants reported a total of $1.68 billion in corporate contributions—37% of the estimated contributions made by all U.S. corporations. The budgets reported in the survey ranged in size from approximately $100,000 to $112 million, with a median of $1.4 million.

Foundation Giving

Corporate foundations have multiplied rapidly over the last three years. Between 1984 and 1986, 32 new foundations were established by participants in the Annual Survey. In the last forty years such a flurry of activity among survey respondents has occurred only twice: from 1979 to 1980, when 23 companies set up foundations; and between 1951 and 1953, when 45 firms formed new foundations. Although foundations have traditionally been concentrated among manufacturers, most of those created recently were established by service sector companies (21 out of 32).

As a result of all this activity, the proportion of companies with foundations has climbed from 42% in 1977 to 65% in 1986 (see Table 10 on page 19). The proportion of total contributions accounted for by foundation giving, in contrast, has not kept pace with the increase in foundations. Since 1981, the share of corporate giving provided by foundation donations has been slowly declining, from 42% to 38% (see Chart 8 on page 15).

Of the 240 foundations responding to the 1986 survey, 224 made contributions totalling $641 million. Foundation disbursements ranged from $15,000 to $30 million, with a median dollar value of $989,000—a 24% increase over the 1985 median. By comparison, the median contribution by direct-giving corporate programs was $780,000.

For the first time since 1979, corporate foundations took in more from their parent corporations than they gave out. Chart 9 (on page 15) tracks the relationship of foundation payouts to pay-ins since 1974, when the Annual Survey began. In lean years, when corporate profits are down, corporations have tended to reduce or eliminate grants to their foundations. Foundations have nevertheless maintained the corporation's level of charitable giving by using the foundation assets and earnings. In 1975 and 1982, both recession years, corporate foundations gave out 40% to 50% more than they received from their parent corporations.

When corporate profits are up, as they were in the mid to late 1970s, corporations fund the foundation asset base. In 1986, about one-third (82) of reporting corporations made grants to their foundations that exceeded what the foundations subsequently paid out in contributions. Seventeen corporations made grants of $10 million or more; 11 of those grants were clearly intended to build the foundation corpus.

Industry Patterns

Manufacturing companies continued to dominate contributions activity in 1986. Although manufacturers reported 53% of domestic pretax income, they were responsible for 76% of all contributions among the 1986 Annual Survey participants. As a group, manufacturers exceed service companies both in the median dollar level of giving—$2.2 million compared to $958,000—and in the median ratio of contributions to domestic pretax income—1.5% compared to .90%. Only 19 of the top 75 survey donors in 1986 came from the service sector. And, despite a 22% drop in pretax income in 1986, contributions by manufacturers in the matched sample still rose by 2%, while nonmanufacturers increased their contributions at about the same rate as profit growth (see Chart 10 on page 16 for the change in contributions and pretax income by industry).

A number of major changes took place in the median dollar level of giving in several industries between 1985 and 1986. On the positive side, median contributions increased 150% among transportation equipment manufacturers to $7.5 million (the highest median in 1986). The median for printing

Terms and Concepts Used in This Report

Two major formats for reporting contributions are used throughout this report. The first is a ratio, with contributions divided by such characteristics as pretax income and number of employees. The second is a percentage distribution, with contributions dollars apportioned among major beneficiary groups such as health and human services, education, culture and art, civic and community. In order to interpret these data correctly, it is important to understand the following:

Worldwide and "U.S.-Only" Data

Respondents to the questionnaire were asked to provide both worldwide and "U.S.-only" data on sales, assets, income before taxes, and number of employees. The worldwide data are the figures reported by corporations in their consolidated financial statements. The "U.S.-only" financial data reflect sales, assets and pretax income derived solely from U.S. operations. The employee-size data reflect only those workers employed in the United States. For those companies that are not multinational (about 34 percent of the sample), "worldwide" and "U.S.-only" data are identical.

While the worldwide data are consistent with tabulated statistics on the corporate sector as reported by various U.S. government agencies, it should be noted that there are no comparable "U.S.-only" figures. U.S. data have customarily been included in this series of Conference Board reports, however, in order to facilitate comparison with the contributions figures, which reflect giving only to domestic or U.S.-based beneficiaries. (Overseas giving is discussed on page 18.)

Contributions

Corporate contributions and gifts reported to the IRS normally include gifts of property as well as gifts of cash, and the survey questionnaire specifically asked respondents to include the dollar value of gifts of property reported as contributions on the company's income tax return. However, there are two major differences between the contributions figures derived from Internal Revenue Service (IRS) sources and those reported in this study. While both sets of figures include direct giving by corporations, the first difference lies in the treatment of dollars going *into* and *out of* corporate foundations within a given year.

The IRS figures reflect dollars given by a corporation to its foundation, while the survey figures reflect dollars donated by corporate foundations to eligible beneficiaries. This is in keeping with study objectives to measure the flow of dollars actually reaching beneficiaries in any calendar year. Dollars given to the foundation are not necessarily expended within the same year. (See page 13.)

The second major difference between the IRS and the survey figures is the fact that the IRS data reflect the total universe of approximately two million corporations that file tax returns, while the survey data are compiled from a sample of these firms that is weighted toward larger companies.

Corporate Assistance

Corporate-assistance expenditures are six categories of items that are given to assist social, charitable or other groups to promote the well-being of society, but are *not* taken as a charitable deduction by corporations. These include cash grants given to tax-exempt, 501 (c) (3) organizations that are not reported as contributions; loans of company personnel; donations of products, equipment and property charged to business expense; loans, deposits and investments for social purposes at below-market rates of return; loans of company facilities and services at no charge or below cost; and the direct costs the company incurs in administering the contributions function.

Corporate Social Expenditure

The sum of charitable contributions and corporate-assistance expenditures, appears only in Table 8B. It represents an attempt to estimate a total for social involvement by major corporations.

Ratios

It is common practice in the contributions field to speak both of the 5-percent limit on giving, and of setting a "5-percent" target. Since 1936, the Internal Revenue Code has allowed corporations to deduct contributions to charitable organizations up to a maximum of 5 percent of the corporation's *taxable* income with a five-year carry forward. Under the Economic Recovery Tax Act of 1981, this limit was raised to 10 percent. Because taxable income is a closely held figure, it is not possible to collect it from corporations for use in this report. Instead, the ratio is calculated on pretax income.

Major Categories of Organizations

The problem of classifying and defining the five major areas of corporate support and their subcategories is a continuing one. Classification is made on the basis of the major program objective or organizational goal of the *donee* group. The five major categories of organization used in this survey—health and human services, education, culture and the arts, civic and community, and "other"—include all grant formats: matching gifts, operating support, program support, and capital support. (For more detail on categories, see box on page 20.)

and publishing companies nearly doubled, reaching $3.8 million; and the median for fabricated metals companies advanced almost 60% to $718,000. Increases of 20% to 30% occurred in the medians among banks, telecommunications companies, insurance companies, and nonelectrical machinery manufacturers.

In contrast, significant decreases in medians took place among stone, clay and glass companies (down 63%); petroleum and gas companies (down 61%); electrical equipment and machinery (down 37%); and food, beverage, and tobacco companies (down 23%).

In the ten-year period between 1977 and 1986, the median ratio of contributions to domestic pretax income advanced .50%, to 1.17% for all surveyed companies. But the changes were more pronounced in five industries: For petroleum and gas companies the median ratio increased from .39% to 2.60%, primarily because of the drop in oil company profits in 1986; for electrical machinery and equipment manufacturers (.78% to 2.02%); chemical companies (.85% to 2.04%); transportation equipment manufacturers (.51% to 1.69%); and food, beverage, and tobacco companies (.74% to 1.78%).

Three industries had remarkably stable ratios of contributions to domestic pretax income over the 1977-1986 period: Banking and pharmaceuticals have consistently had median ratios in the range of 1.30 to 1.50%; and utilities, for regulatory reasons, have maintained a level of giving of about .30%. The ratio for telecommunications companies has been slowly rising in recent years, from .35% in the late 1970s to .69% in 1986, as the original regional Bell operating companies and AT&T have established foundations and expanded each of their contributions programs in the aftermath of the 1984 divestiture.

Industry Leaders

Median Contributions as a Percent of U.S. Pretax Income

Petroleum and gas	2.60%
Chemicals	2.04
Electrical machinery and equipment	2.02
Food, beverage, and tobacco	1.78
Transportation equipment	1.69

Median Total Contributions ($ Thousands)

Transportation equipment	$7,481
Pharmaceuticals	$5,972
Telecommunications	$5,200
Food, beverage, and tobacco	$4,252
Printing and publishing	$3,783

Companies with Losses in 1986

Thirty-two or nearly 9% of survey participants reported worldwide income losses in 1986, the highest number of firms since 1983. Nearly half of the companies were in the service sector—transportation, insurance, utilities, and banks. One-third of the companies were in the petroleum and gas and primary metals industries.

Despite their losses, these companies made nearly $74 million in charitable contributions. Twelve companies gave over $1 million each, and four of those were among the top 75 donors in 1986. The median gift among the companies reporting losses was $853,000.

As they have in the past, corporate foundations played an important role in 1986 in maintaining the level of giving of

Chart 8:

Foundation Giving as a Percent of Total Contributions

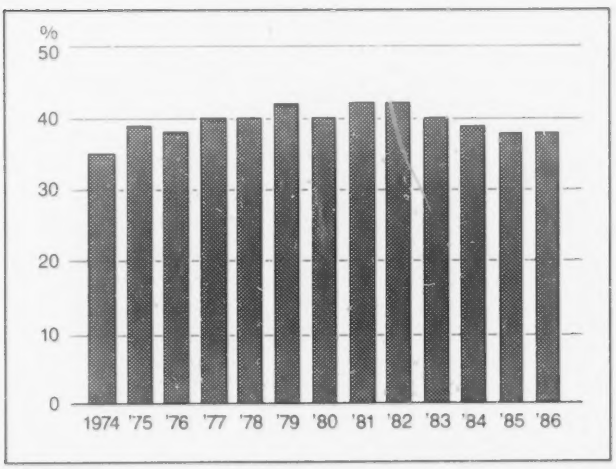
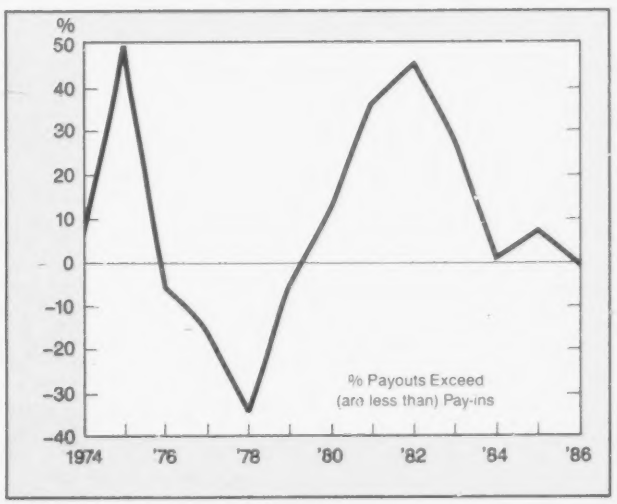


Chart 9:

Relationship of Foundation Payouts to Pay-ins



companies experiencing losses. Of the 32 reporting losses, 19 have foundations, which accounted for 84% of the contributions made by their parent companies and paid out over $21 million more than they took in.

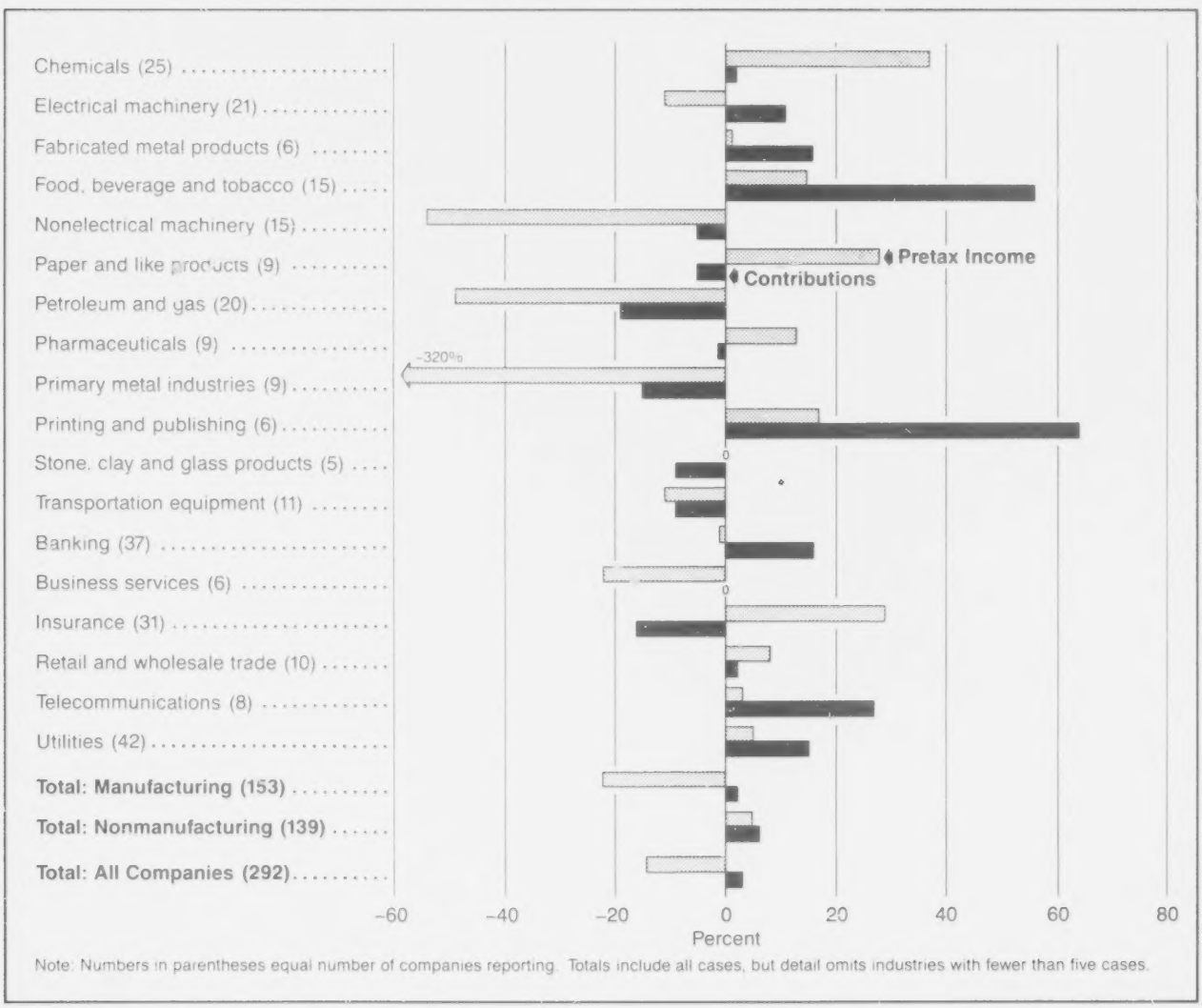
Major Donors

Nearly three-quarters of the total contributions reported in the 1986 Annual Survey were made by 20% of the participants. The top 75 donors listed in Appendix Table 8A (see pages 40-41) gave a total of $1.2 billion, about the same amount given by the leading companies in 1985. The top-ranked company gave $112 million, nearly four times the contributions made by the leading company in 1977 (a 150% rise when measured in constant 1972 dollars). The median contributions level among the top 75 companies was $10.5 million in 1986, compared to $9.7 million in 1985. More than half of the top companies gave over $10 million each.

Companies with large contributions programs have historically also had high contributions to pretax-income ratios. The median domestic ratio for the top 75 companies rose from 1.76% in 1985 to 2.2% in 1986. The 1986 figure for the entire survey sample was 1.17%. More than half of the top 75 firms reporting U.S. income had contributions ratios of over 2%, and ten companies reported ratios of over 5%. In sharp contrast, ten years earlier, in 1977, only one company reported a ratio of over 2%, and the median domestic ratio for the top 75 companies was only .73%.

Chart 10:

Percentage Change in Contributions and Worldwide Pretax Income, 1985 and 1986, by Industry



Note: Numbers in parentheses equal number of companies reporting. Totals include all cases, but detail omits industries with fewer than five cases.

Two factors contributed to the relatively high contributions ratios in 1986 among lead companies: Several companies reported considerably lower incomes, and noncash contributions among the top 75 companies was proportionally higher (at 25%) than among the entire sample. (See Table 3 on page 8 for a complete breakdown of the cash and noncash components of the leading companies.)

1986 Ratios: Quartiles for Key Groups

Contributions managers have come to rely on the ratio of contributions to pretax income as a useful measure in making comparisons with peer companies. Although the ratio alone cannot completely describe a contributions program, it is important to the planning and budgeting process in contributions management. Appendix Tables 9A through 13B on pages 44-48 present the 25th, 50th, and 75th percentiles for contributions to pretax-income ratios for survey respondents grouped by size of program, income, assets, sales, and industry category.

Historically, larger contributions programs have generally indicated higher contributions to pretax-income ratios, as found in Tables 9A and 9B. In 1986, medians for all but the largest category of program size were lower than in 1985.

The pattern demonstrated in Tables 10A and 10B has been fairly consistent over a ten-year period—as income rises, the ratio of contributions to income tends to decrease, with companies with incomes of $1 billion or more reporting significantly lower ratios than companies in the lowest income categories. In a given year, one income range may have a slightly higher median than the next range down, but on the whole, the inverse relationship of income to contributions ratio has been a steady one.

In contrast, the relationship of the contributions to income ratio to asset size has not shown a discernible pattern over the years, other than a tendency for ratios to be lower in the middle ranges of assets and somewhat higher at both the high and low ends of the ranges (see Appendix Tables 12A, B).

Contributions Targets

Setting a goal for contributions as a percent of pretax income continues to be practiced by about 25% of survey participants, most of whom use a ratio based on domestic pretax income as a target (see Table 11 on page 19).

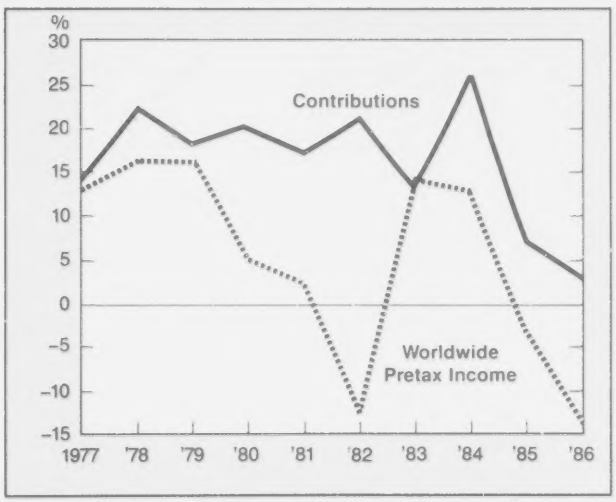
Nearly half of the respondents using the domestic ratio were aiming for 2% or more of pretax income. As in 1985, the majority of respondents (nearly two-thirds) set short-term goals of one to two years in 1986. The remaining third set goals to be met within five years, although one company reported 1999 as the target year.

Employee Size and Contributions

The ratio of contributions to number of employees has also been a useful benchmark for contributions managers in comparing contributions practices and determining appropriate levels of giving. Since 1981, when The Conference Board first began to report median contributions dollars per employee, the median level has climbed steadily, from $73 per person in 1981 to $164 in 1986 (see Chart 12). The smallest companies (those with under 1,000 employees) have historically made the highest contributions per employee. In 1986, median contributions per employee by these companies were

Chart 11:

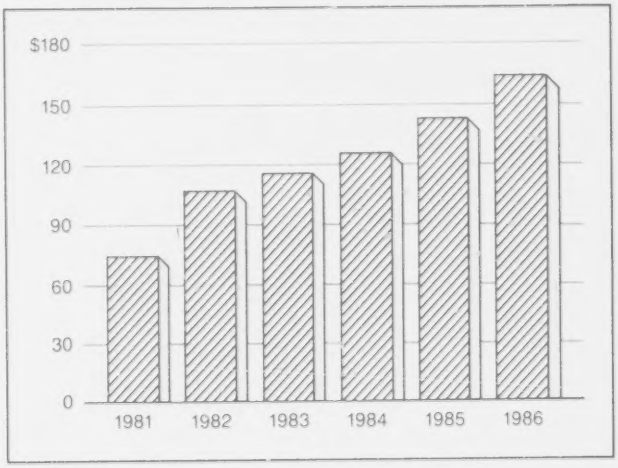
Percentage Change in Contributions and Worldwide Pretax Income, 1977 to 1986



This chart provides contributions in relation to consolidated (worldwide) profits for matched-case companies participating in consecutive survey years.

Chart 12:

Median Contributions per Employee 1981 to 1986



twice as great as the next highest median (see Chart 13). Medians rose in 1986 for all size categories except for that of 10,000 to 14,999 employees, which dropped about 3 percent.

Overseas Giving

One-third (123) of the 1986 survey participants made contributions overseas in addition to their domestic giving. Of these companies, 88 reported the dollar value of their overseas contributions, which amounted to $113 million, a modest increase of about 4% over 1985. Overseas donations represented about 12 % of the charitable contributions these companies made in the United States.

The median level of overseas contributions was $120,000, but 19 companies made donations greater than $1 million each, including contributions by one company of $55 million. The electrical machinery and equipment ($64 million) and petroleum and gas ($21 million) industries have historically had major overseas contributions programs. Other industries that reported over $1 million in giving to foreign countries include: chemicals ($6 million), banks ($5 million), food, beverage, and tobacco ($5 million), transportation equipment ($4 million), and pharmaceuticals ($4 million).

Chart 13

Contributions per U.S. Employee, 1986

Medians

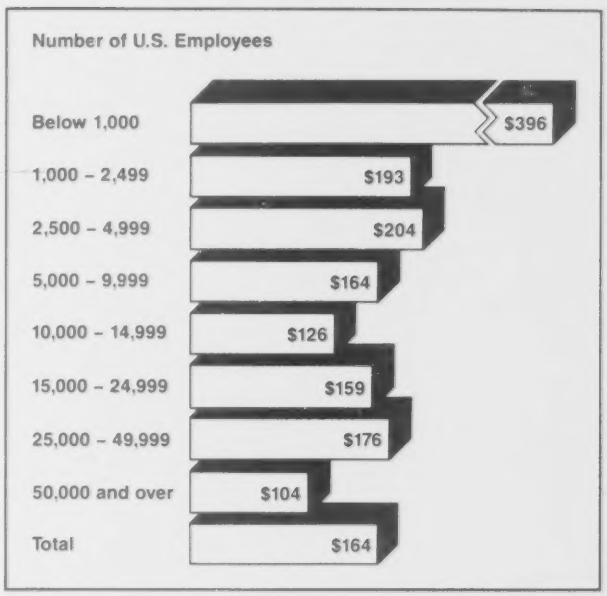


Table 10: Concentration of Foundations, by Industry

Industry Classification	*Number of Companies*	*Number of Foundations*	*Percent of Companies with Foundations*
Chemicals	28	21	75%
Electrical machinery and equipment	29	21	72
Fabricated metals products	6	4	67
Food, beverage and tobacco	24	18	75
Machinery, nonelectrical	15	13	87
Paper and like products	11	10	91
Petroleum and gas[1]	24	14	58
Pharmaceuticals	10	8	80
Primary metals industries	11	10	91
Printing and publishing	10	6	60
Stone, clay and glass products	7	5	71
Textiles and apparel	6	4	67
Transportation equipment[2]	11	10	91
Total: Manufacturing	192	144	75%
Banking	47	33	70
Business services[3]	8	5	63
Finance	5	4	80
Insurance	42	27	64
Retail and wholesale trade	15	8	53
Telecommunications	13	7	54
Transportation	5	2	40
Utilities	45	10	22
Total: Nonmanufacturing	180	96	53%
Total: All Companies	372	240	65%

[1]Includes mining companies.
[2]Includes tire companies.
[3]Includes engineering and construction companies.

Table 11: Corporate Targets for 1987 and Beyond
Contributions as a Percent of Pretax Income

Contributions Targets as a Percent of Pretax Income	*U.S. Pretax Income*		*Worldwide Pretax Income*	
	Number	*Percent*	*Number*	*Percent*
Less than 1.00%	11	14%	—	—
1.00—1.99%	30	38	17	65%
2.00—2.99%	27	35	6	23
3.00% and over	10	13	3	12
Total	78	100%	26	100%

Definitions of Terms

The Five Major Categories of Beneficiaries

Health and Human Services

Includes support for national health organizations (such as American Cancer Society, Salk Institute, National Homecaring Council, Memorial Sloan-Kettering Cancer Center); national human-services organizations (such as American Red Cross, National Council on Aging, National Committee for Prevention of Child Abuse, Planned Parenthood of America); national youth organizations, (such as Boys Clubs of America); federated drives such as the United Way; support for hospitals; local youth organizations (such as Boys Clubs, Boy and Girl Scouts, YMCA); and other local health and human-service agencies. Among other things, such organizations are concerned with safety, recreation, family planning, drug abuse, and disaster relief.

Education

Includes support for institutions of higher education, precollege educational institutions, state and local educational fund-raising groups, economic education groups, and education-related organizations. Program support for research projects funded from the contributions budget is included; however, support of contractual university research is generally excluded.

Educational programs such as employee tuition-refund plans are excluded when funded out of the personnel, public relations, or other expense budgets.

Culture and the Arts

Includes visual and performing arts organizations, libraries, museums, cultural centers, arts funds or councils, and the like. Includes support for public radio and television if funded from the contributions budget. Excludes any support funded from expense budgets.

Civic and Community

Includes support for national organizations in public-policy research (such as AEI, Brookings, CED); national community improvement (such as Neighborhood Housing Services, Opportunities Industrialization Centers, Local Initiatives Support Corporation, National Urban League, Center for Community Change); national environment and ecology (such as National Wildlife Fund, National Conservation Foundation, Sierra Club); national justice and law organizations (such as Institute for Civil Justice, National Council on Crime and Delinquency, Legal Defense and Education Funds: NOW, MALDEF, Mountain States); other national organizations (such as Independent Sector, National Executive Service Corps, Population Resource Center); municipal or statewide improvement (such as Governors' Task Forces, Planning Associations, Economic Development Council of NYC); local community improvement organizations (such as neighborhood or community-based groups, housing programs, economic development and employment such as PIC's, Job Training Programs); legal systems and services (such as Legal Aid Societies); local environment and ecology (such as zoos, parks, conservation activities); and other local civic and community organizations. Includes local projects such as transportation, housing, law and order, fire prevention, grants to local and state governments, and support of study groups to resolve social problems.

Other

Includes support for religious activities, U.S. groups whose principal objective is aid in other countries, (such as CARE, IESC, Council on Foreign Relations), and charitable support for special sports or patriotic events (such as Olympics, Statue of Liberty).

Chapter 3

Where the Money Goes

In this era of reassessing and scrutinizing contributions budgets, many companies are taking the opportunity to weigh not only how much they are donating but where. There is a new emphasis on focusing contributions programs to heighten their impact, especially when funds are limited or corporate strategy dictates a closer alignment of contributions program goals and overall corporate objectives.

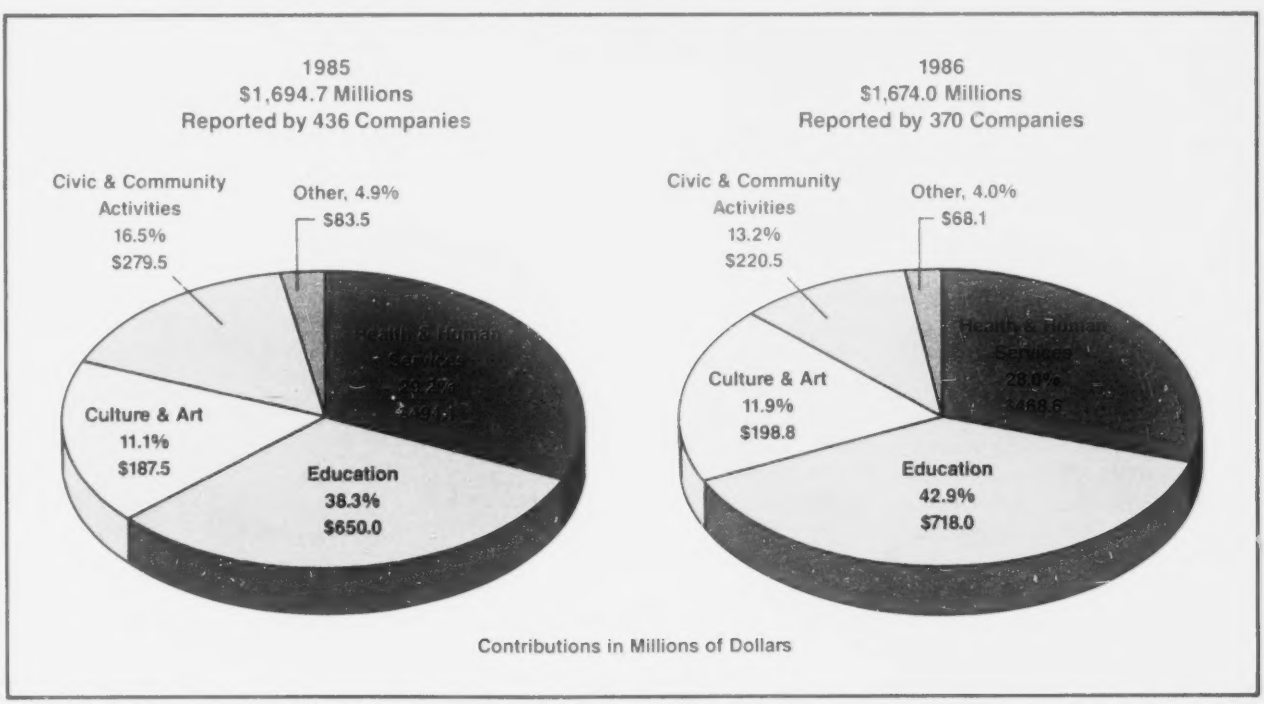
Internal influences, as well as the external environments in which the corporation operates, exert pressures that shape a company's giving program. As community needs change and are identified, corporate contributions managers must reevaluate the role of the corporation in addressing those needs.

Are corporate priorities shifting? Some significant changes marked the 1986 figures, while some trends continued. As has always been the case, one year alone cannot describe fully what is occurring as the nation's corporate contributions managers sit down to allocate their budgets. But, when placed in the context of five or ten years, some patterns emerge.

Three notable changes took place in 1986 in the allocation of contributions among the five major categories of beneficiaries. (See the box on page 20 for detailed descriptions and examples of organizations in each category.) The greatest change occurred in giving to education. The share of total contributions directed to educational institutions and organizations grew from 38% in 1985 to 43% in 1986, reaching a new height (see Chart 14). Although part of the increase is the result of a $40 million gift of property, when adjusted

Chart 14:

Distribution of the Contributions Dollar, 1985 and 1986



for the effect of this one-time gift, the share is 41%—still a major increase and the largest ever reported for education.

The second significant shift in 1986 data is the continuing downturn in donations to civic and community activities, which fell to 13%, down from over 16% in 1985. Part of the explanation for the performance of this category is related to gifts of property. In 1983, after nearly a decade of accounting for 10% to 11% of total giving, donations to civic and community activities leapt to 15% and then to nearly 19% in 1984. The change was mainly due to multimillion dollar property gifts from a handful of companies. In 1985 and 1986, the proportion fell as property gifts became smaller and fewer.

The third important change, though less dramatic than the previous two, nevertheless had social implications. The share of giving to health and human services, after only one year of growth when it reached 29%, fell to 28% in 1986. Since 1975, when health and human services agencies received the major portion of corporate contributions—41%—giving in this category has declined steadily as a share of the total. From 1976 to 1984, nearly all of the loss in share occurred in federated giving—primarily United Way—which decreased from over 22% to approximately 13% of total giving. Over the same period, the proportion of total contributions going to all other health and human services organizations held steady at approximately 17 percent. In 1984, it dropped over 2%, to 14.5%, where it has remained for three years. The increase in share of giving to health and human services that took place in 1985 and the subsequent decrease in 1986 were entirely attributable to federated campaigns.

Health and Human Services

Total giving to health and human services organizations *decreased* in 1986, not only as a share of total contributions but also in aggregate dollars. Among the matched sample of core companies that reported in both 1985 and 1986, contributions in this category were down nearly $13 million to $401 million—a decrease of 3 percent.

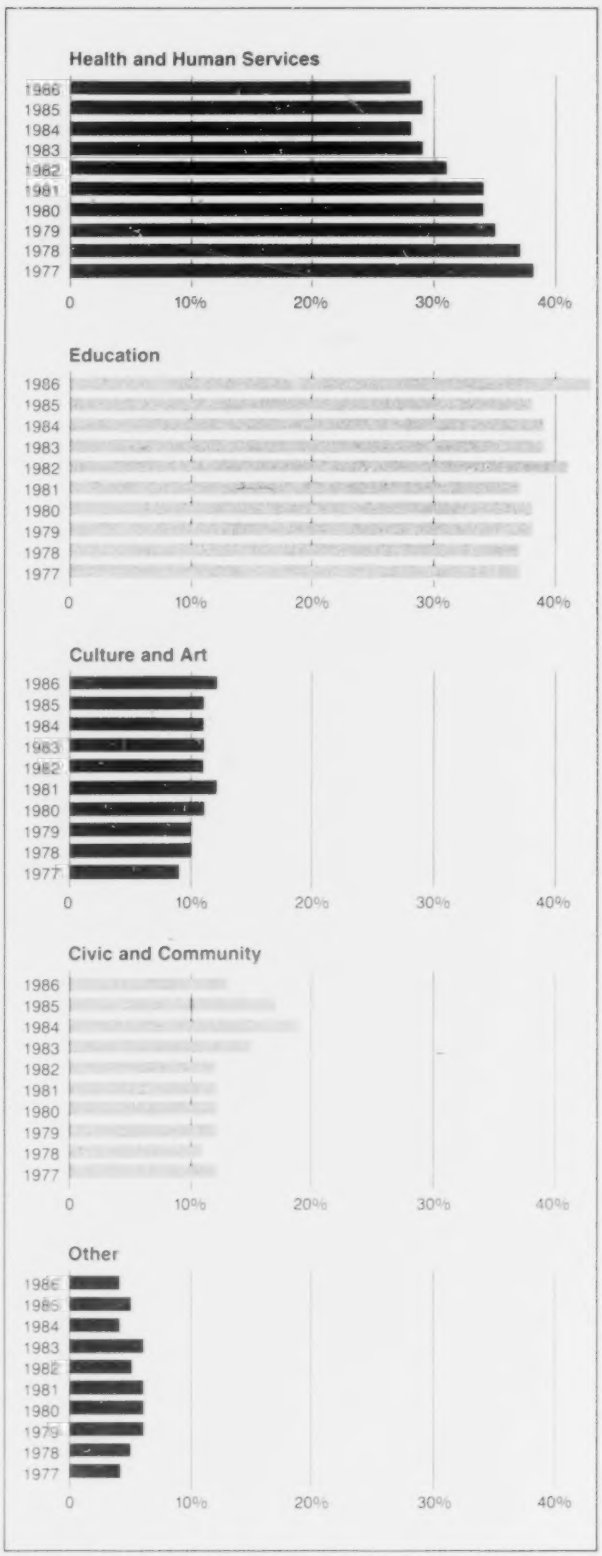
However, aggregate figures do not convey the entire picture, since the presence (or absence) of a few large gifts can misrepresent the practices of the majority of companies. The median figures for 1986 were more positive. The median change for the core companies was an increase of 9%, and the median dollar size of contributions grew from $456,000 to $521,000.

Among all survey respondents, the median dollar amount was also over $500,000 and the median share of total contributions was 38%—both values representing the highest of all the five major categories of beneficiaries.

Other Health and Human Services Organizations

Giving to health and human services is predominantly a local activity. Federated campaigns, hospitals, and local organizations and agencies account for over three-fourths of

Chart 15:
Beneficiaries of Corporate Support, 1977-1986



The Relationship of Program Size to Priorities

Historically, two strong patterns have emerged in corporate giving that are related to the size of the contributions budget: (1) the smaller the budget, the greater the proportion to health and human services; and (2) the larger the budget, the greater the portion to education.

In general, smaller budgets tend to mean fewer resources of all types—staff, time, and so forth. Without those resources, the individual responsible for contributions decisions may find it extremely difficult either to thoroughly assess community needs or to conduct a rigorous screening process of grant requests. In such situations, it has been more effective to delegate those functions to the United Way or other federated giving programs.

The predominance of educational giving among companies with the largest programs (over $5 million) reflects the industrial composition of this size category. Most of the companies with substantial contributions budgets are in the manufacturing sector—particularly transportation equipment manufacturers, petroleum and gas companies, pharmaceutical companies, and electrical equipment and machinery manufacturers. These industries have a history of major funding of educational programs—especially higher education—because of their critical need for highly trained technical staff.

Chart 16A:
Median Contributions to Health and Human Services by Size of Program

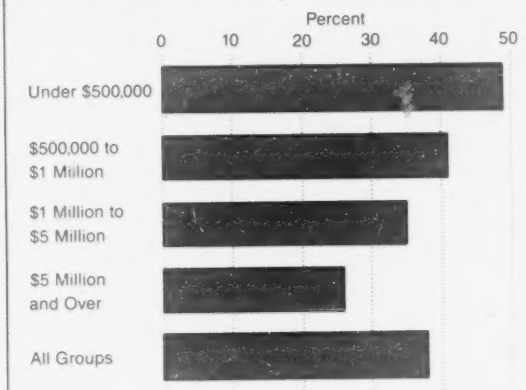


Chart 16B:
Median Contributions to Education by Size of Program

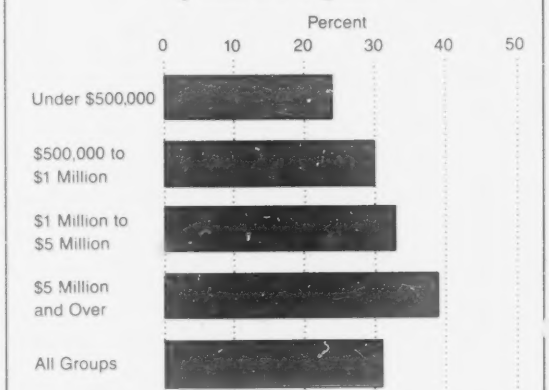


Chart 16C:
Median Contributions to Culture and Art by Size of Program

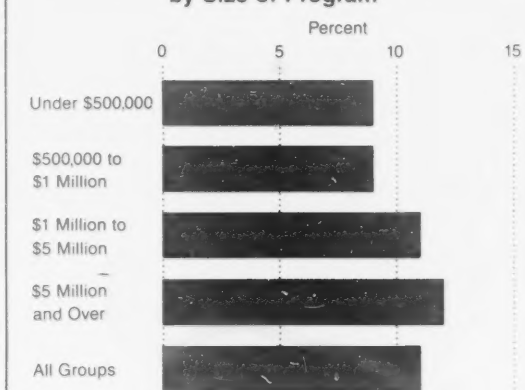
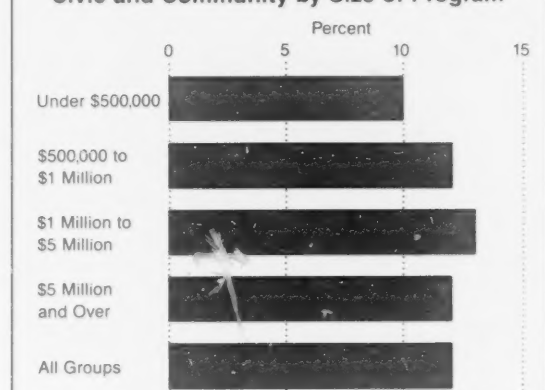


Chart 16D:
Median Contributions to Civic and Community by Size of Program



all giving in this category, compared to only 14% for national organizations. Of the remaining 10%, 1% goes to matching gifts and 9% to unspecified beneficiaries. Over the last nine years, however, the proportions of national versus local giving have been very gradually shifting, with national giving climbing from 5% in 1978 to 14% in 1986, while local giving declined from 88% to 65 percent.

Much of the decline in the local portion of health and human services contributions has taken place in giving to hospitals. Since 1980, both the share and the dollars to hospitals have decreased, from $42 million (12%) to $30 million (7%) in 1986, with almost all of the decrease occurring in giving to capital campaigns.

Of the non-federated giving portion of the health and human services budget, giving to human services (including youth programs) at 26% of the total given in this category, exceeds contributions to health causes, at 16% (see Chart 19 on page 27).

Recent research and published articles on critical social issues strongly emphasize the need for intervening in the lives of the disadvantaged at an early age. Advocates of early intervention cite the importance of such programs as nutrition and prenatal care for pregnant teenagers and early childhood education. As the data collected in the Survey are categorized by organization and not by program, it is difficult to clearly identify or to measure the corporate response to this newly articulated need. However, corporate contributions to *organizations* that specifically serve youth have been *declining* as a share of contributions since 1978, when they represented 10% of all health and human services giving, compared to a current 6 percent.

It may be too early to gauge whether corporations will become major supporters of such programs, since most of the new findings did not receive wide coverage in the media or among corporate contributions leaders until 1987. Anecdotal evidence suggests that corporations are recognizing the critical long-term implications of an economically and educationally disadvantaged underclass, but it may be several more years before that recognition is translated into measurable dollars.

The Top Five Industry Leaders in Giving to Health and Human Services

Aggregate Percent of Total Contributions

Utilities	43%
Fabricated metals	39
Banking	37
Nonelectrical machinery	37
Retail and wholesale trade	37

Median Percent of Total Contributions

Primary metals	51%
Stone, clay, and glass	50
Utilities	46
Banking	45
Transportation	45

Aggregate Dollar Value of Contributions ($ Millions)

Food, beverage, and tobacco	$70
Electrical machinery	$66
Petroleum and gas	$47
Chemicals	$41
Banking	$39

Median Dollar Value of Contributions ($ Thousands)

Transportation equipment	$1,858
Petroleum and gas	$1,410
Pharmaceuticals	$1,051
Telecommunications	$ 896
Food, beverage, and tobacco	$ 843

Federated Campaigns

Corporate contributions to federated campaigns have historically represented the largest single expenditure in a company's charitable giving budget, and United Way contributions have represented the lion's share of federated human services campaigns, from 98% to 99 percent. Federated giving also accounts for the highest median dollar value of any single subcategory—$242,000 in 1986, compared to $235,000 in 1985. (See Table 13 on page 33 for a comparison of median federated giving by size of total contributions program.)

As noted earlier, corporate contributions to federated campaigns as a share of total contributions declined between 1985 and 1986. Among matched-case companies, total *dollars* to federated campaigns was down by almost 1%. All of the drop occurred in non-United Way giving, which fell from $4.6 million to $2.2 million; corporate contributions to United Way by the core companies rose from $206 to $207 million. In 1986, 48% of all health and human services giving reported to The Conference Board went to federated campaigns, down from 50% in 1985 and 56% in 1977.

Pronounced industry differences occur in the subcategory of federated giving (see Chart 17). Overall, companies in the service sector gave 19% of their total contributions through federated giving in 1986. Companies in the utilities, retail and wholesale trade, and banking industries—those with high visibility and significant markets in their local communities —placed an even higher priority (over 20%) on federated campaigns. In contrast, manufacturing companies limited this subcategory to 11% of total giving in 1986. Major exceptions in 1986 were older, heavy manufacturing industries with longstanding ties to federated campaigns, such as primary metals, paper, nonelectrical machinery, and fabricated metals industries. Food, beverage, and tobacco com-

panies gave the lowest proportion of total contributions to federated campaigns, 5 percent.

In 1986, dollars per employee to federated campaigns increased modestly from a median of $29 to $30, an increase more likely the result of fewer employees than of more dollars. Chart 18 (page 26) indicates the broad range of spending among different industries.

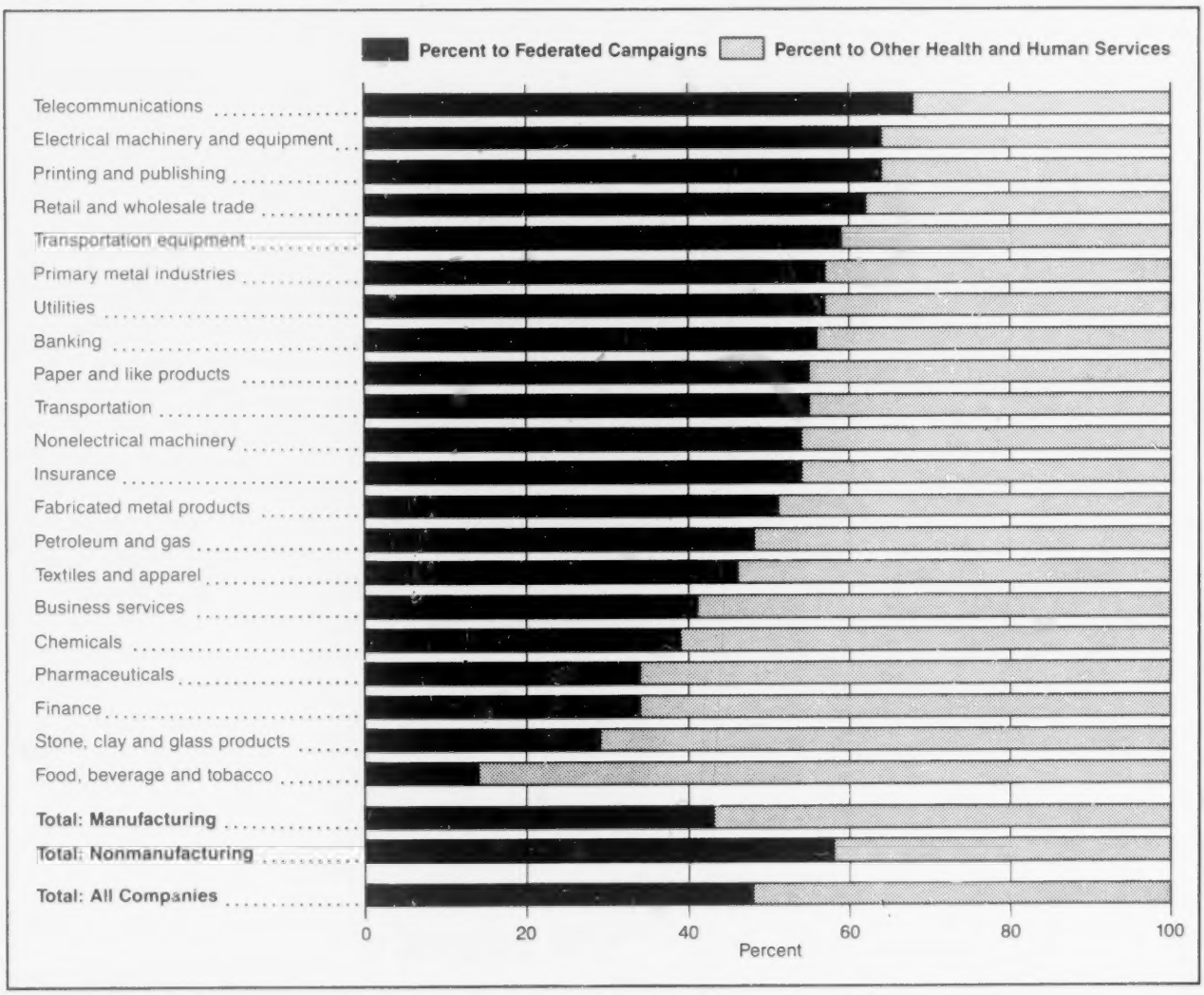
Education

Corporate giving to education surged in 1986. Total dollars among matched-case companies increased by 17%, from $569 million to $665 million. When adjusted for the effect of a $40-million gift of property, giving to this category still rose by close to 10 percent. The median percent change among the core companies was also strong—over 12%—indicating that increases were widespread. The change was the highest median growth rate among the five major categories of beneficiaries.

The median for giving to education as a percent of total contributions also moved upward to 31% for all companies after three consecutive years at 29 percent. Manufacturing companies have historically given a greater proportion of their contributions to education than have service companies (see Chart 23 on page 30), and 1986 was consistent with that trend.

Chart 17:

Contributions to Federated Campaigns as a Percentage of Total Giving to Health and Human Services, by Industry



Manufacturers gave a median of 37% of their total giving, compared to a median of 26% for nonmanufacturers (see Appendix Table 17 on pages 52-53 for a summary of quartiles by industry). The median dollar values of giving to education also reflect the different priorities between the two industry sectors: Manufacturing companies gave a median of $651,000 to education while service companies contributed a median of $245,000.

Higher Education

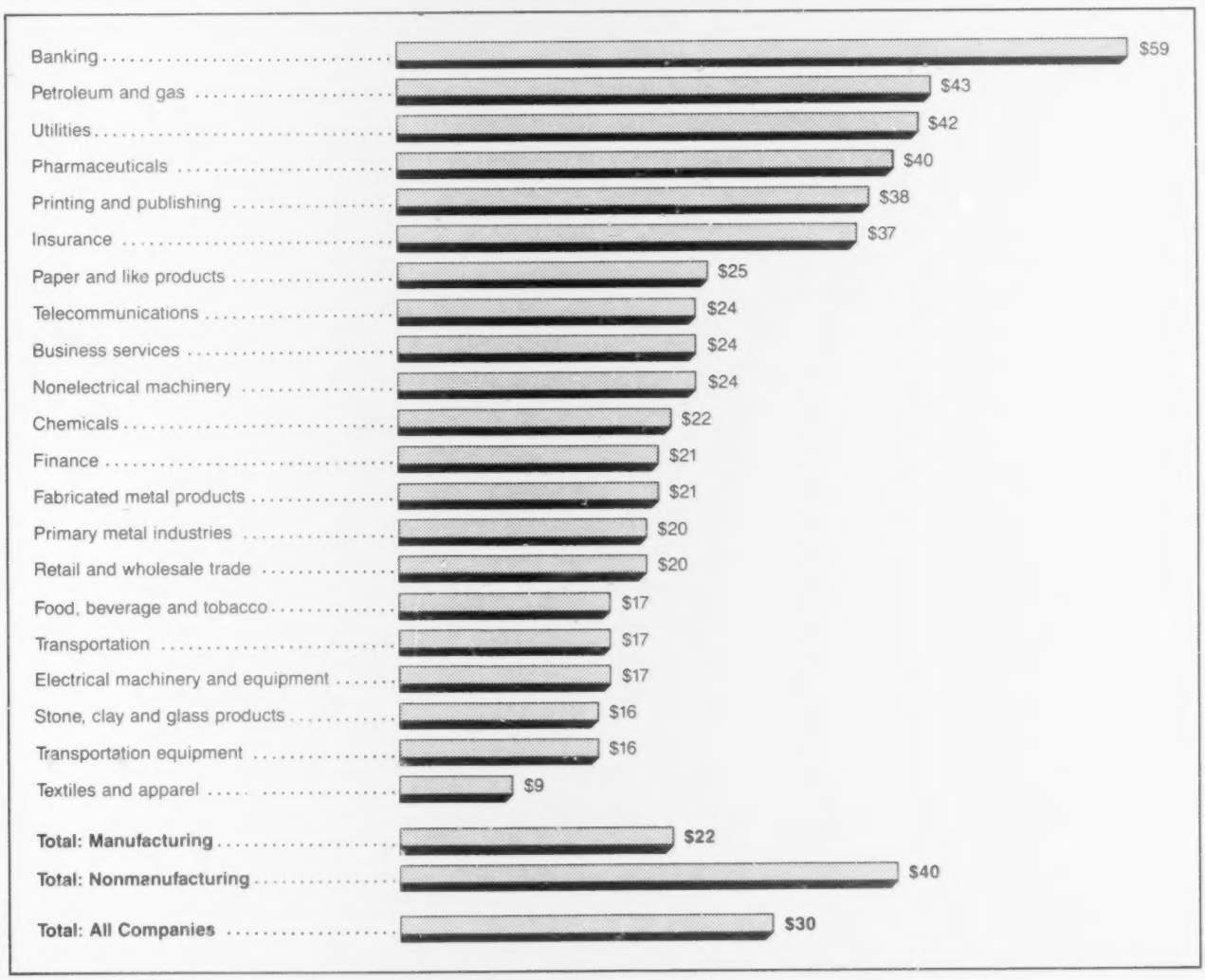
Corporate giving to educational organizations is essentially giving to *higher* education and, in recent years, this trend has intensified. In 1986, after adjusting for an extraordinary gift of property, nearly 28% of total contributions among survey respondents went to colleges and universities, up from less than 25% in 1976. As a percentage of total educational giving, higher education garnered 68% in 1986 compared to 66% in 1976. Total dollars to higher education more than tripled between 1976 and 1986.

In 1986, corporate giving to higher education occurred in five major areas: (1) departmental grants (7% of total contributions); (2) matching gifts (6%); (3) capital grants (5%); (4) special project or research grants (5%); and (5) unrestricted institutional operating grants (4%).

Departmental, project and research grants came primarily from companies in the electrical machinery and equipment, telecommunications, and chemical industries, while the transportation equipment industry was the leader in unrestricted

Chart 18:

Contributions per Employee to Federated Campaigns, 1986
Medians



operating grants. Capital grants more than doubled between 1984 and 1986 because of a $40 million gift of property. In general, corporate gifts to capital campaigns have been on the wane, declining from nearly 6% of total contributions in 1976 to approximately 2% in 1984. In 1986, however, even without the $40 million property donation, capital donations increased to nearly 3% of total contributions.

Matching gifts play a significant role in corporate contributions to higher education. Since 1976, matching gifts to colleges and universities have grown from $17 million to $99 million and from 3% to nearly 6% of total contributions. Several industries reported large shares in this subcategory: business services (14%); petroleum and gas (11%); and primary metals (10%). The median level for matching-gift programs to higher education was $121,000—the second-highest subcategory after United Way.

Precollege Education

Although corporate involvement in *precollege* education has traditionally been minor, it appears to be slowly gaining ground. Total dollars to precollege beneficiaries increased from $6 million to $40 million between 1976 and 1986, and grew from 3% to over 5% as a percentage of total educational giving.

In 1986, approximately 43% of corporate support of precollege education—a total of $17 million—went to public schools. Another 22% took the form of employee matching gifts; the remaining 35% went to other precollege institutions. The median level of giving to public schools doubled from $5,000 to over $10,000 between 1984 and 1986. Petroleum and gas, paper, and financial services companies led in percentage of total contributions to public schools.

Chart 19:

Distribution of Giving to Health and Human Services

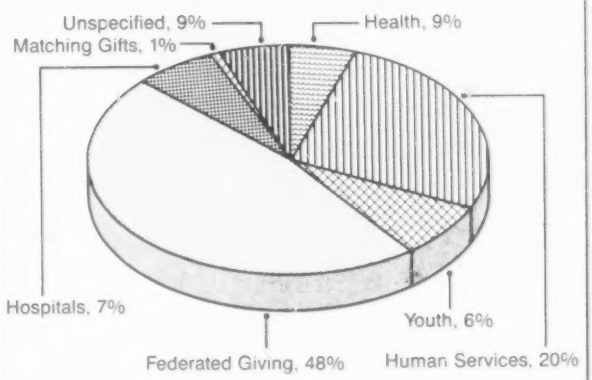
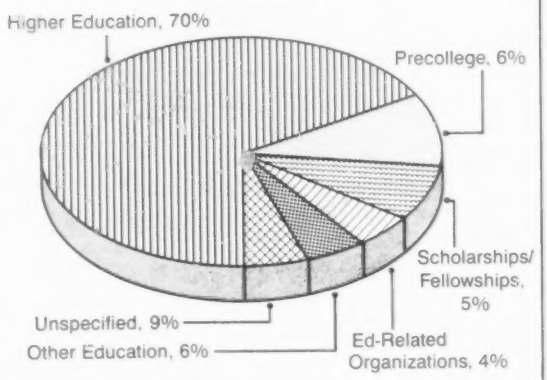


Chart 20:

Distribution of Giving to Education



The Top Five Industry Leaders in Giving to Education

Aggregate Percent of Total Contributions

Electrical machinery and equipment	60%
Textiles and apparel	57
Printing and publishing	52
Petroleum and gas	49
Transportation equipment	47

Median Percent of Total Contributions

Petroleum and gas	50%
Textiles and apparel	47
Electrical machinery and equipment	43
Chemicals	39
Pharmaceuticals	38

Aggregate Dollar Value of Contributions ($ Millions)

Electrical machinery	$179
Petroleum and gas	$113
Food, beverage, and tobacco	$ 81
Chemicals	$ 66
Transportation equipment	$ 63

Median Dollar Value of Contributions ($ Thousands)

Transportation equipment	$3,840
Petroleum and gas	$2,453
Pharmaceuticals	$2,365
Telecommunications	$2,350
Electrical machinery	$1,360

Culture and the Arts

Since 1980, survey participants have reported giving at least 11% of total contributions to cultural and arts organizations. In 1986, corporate contributions to the arts by survey companies approached $200 million and accounted for nearly 12% of all giving—its highest share since 1981. Growth was apparent in all measures: Contributions by the core group of companies rose by more than 10%, with a median change of 9 percent. The median gift to the arts was $135,000, up from $120,000 in 1985.

Shares of contributions to each of the subcategories of culture and the arts have remained comparatively stable over the last ten years. The leading beneficiary has consistently been museums, which received 2% of total contributions and 19% of all giving to the arts in 1986. Several industries report museums as a major priority: stone, clay and glass firms gave 32% of their total contributions; transportation companies gave 12%; and four other industries gave 4%—fabricated metals, paper, printing and publishing, and transportation equipment. The median dollar amount contributed to museums was $29,000.

Music has been another consistently funded subcategory, receiving about 1.5% of total contributions since 1977. In 1986, music was a priority among firms in retail and wholesale trade (4% of total contributions) and transportation companies (3%). Survey participants donated about $22 million to public television and radio as charitable contributions and another $552,000 as corporate assistance expenditures. Petroleum and gas companies and electrical equipment and machinery manufacturers led all other industries with donations of approximately $6 million each.

Since 1982, matching gifts to culture and the arts have represented about 1% of total contributions. Printing and publishing companies report that 2.5% of their charitable contributions in 1986—15% of their arts giving—was in the form of matching gifts. About one-third of the companies participating in the survey indicated that they made matching gifts in the arts, with a median of $37,000—the highest subcategory in culture and the arts.

The one subcategory to lose ground among culture and arts beneficiaries was cultural centers, which received .7 % of total giving—their lowest share since 1975.

The Top Five Industry Leaders in Giving to Culture and The Arts

Aggregate Percent of Total Contributions

Stone, clay and glass	38%
Transportation	21
Fabricated metals	21
Retail and wholesale trade	20
Printing and publishing	18

Median Percent of Total Contributions

Transportation	19%
Printing and publishing	19
Telecommunications	17
Finance	16
Banking	14

Aggregate Dollar Value of Contributions ($ Millions)

Petroleum and gas	$31
Electrical machinery	$27
Food, beverage, and tobacco	$20
Telecommunications	$20
Banking	$18

Median Dollar Value of Contributions ($ Thousands)

Telecommunications	$1,434
Transportation equipment	$ 868
Business services	$ 742
Printing and publishing	$ 482
Petroleum and gas	$ 411

Civic and Community Activities

Giving to civic and community organizations and programs was down in 1986, both in total dollars and as a percent of total contributions. Among both the entire sample and the core companies, contributions in this category dropped 21%, and slid from 17% to 13% of total giving. As explained earlier, large gifts of property in recent years have been the underlying cause of the growth and subsequent contraction of giving in this category. Medians did show growth, however, indicating that, in general, companies are not abandoning civic and community beneficiaries.

In 1986, the median dollar value of contributions to civic and community organizations and programs was $149,000, an 18% increase over the 1985 median; and the median percent of total contributions was 11.9%, up from 11.5% in 1985. The median percent among service companies, in particular, climbed from 12.7% to 14.3% of total contributions. Among the core companies, the median change in giving for this category was a hike of nearly 7%.

Between 1984 and 1986, the balance of giving to civic and community activities shifted from national to local organizations, primarily because of the absence of large property gifts to national environmental groups in 1986. By 1986, two-thirds of the contributions to civic and community activities went to locally based groups, compared to two-fifths in 1984.

The major recipients of corporate donations in this category are programs that focus on community improvement, housing, and economic development, ranging from the national level, to that of the state, city, and neighborhood.

In 1986, a full 37% of giving to all civic and community groups (nearly 5% of total contributions) went to such organizations, up from 28% in 1984. In the late seventies and early eighties, however, the share was greater—between 41 and 47% of all civic and community contributions went to community improvement.

A number of major changes occurred between 1984 and 1986 in individual community improvement subcategories. Contributions to national groups plummeted from $30 million and over 2% of total contributions to $13 million and less than 1 percent. Corporate support of housing programs fell from $14 million and 1% of total giving, to $8 million and .5 percent. Aid to municipal and statewide groups, however, more than doubled, from $8 million and .5%, to $17 million and over 1% of total contributions. Grants for economic development and employment programs jumped from $10 million to $24.5 million.

The median contributions in these subcategories included $19,000 to neighborhood-based groups, $15,000 to national groups, $14,000 to economic development programs and $12,000 to housing programs. Industries with major participation in economic development programs include transportation equipment (7% of total contributions) and transportation (5%). Neighborhood groups received nearly 5% of fabricated metals' total contributions and nearly 4% from paper companies. Food, beverage, and tobacco companies gave over 4% of their total contributions to municipal and statewide groups. Primary metals, banking, and petroleum gave over 1% of total giving to housing.

Environmental and ecology groups received the next largest share of corporate donations for civic and community activities—16% of the category total and about 2% of total contributions. Zoos, parks, wildlife, and conservation organizations have been the major recipients of large parcels of land since 1983. However, total contributions to both national and local environmental groups are now down, from $97 million in 1984 to $36 million in 1986. The median gifts were $7,000 to national organizations and $10,000 to local

Chart 21:

Distribution of Matching Gift Contributions

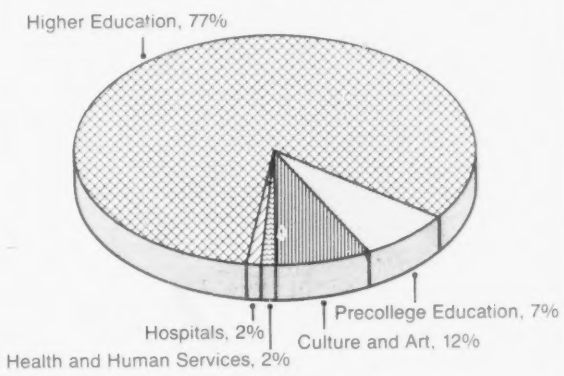
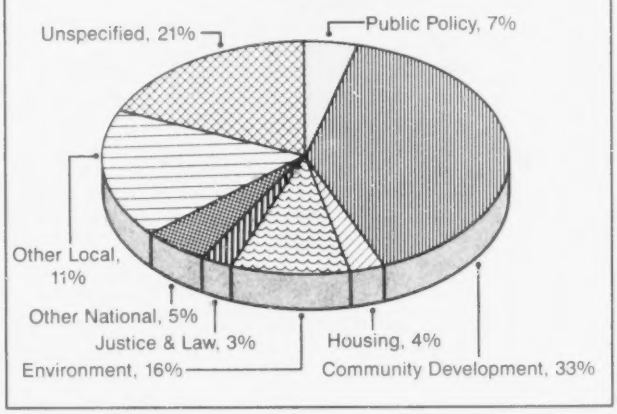


Chart 22:

Distribution of Giving to Civic and Community Activities



The Top Five Industry Leaders in Giving To Civic and Community Activities

Aggregate Percent of Total Contributions

Insurance	28%
Retail and wholesale trade	21
Finance	19
Transportation	18
Utilities	18

Median Percent of Total Contributions

Transportation	18%
Telecommunications	17
Banking	16
Retail and wholesale trade	15
Utilities	15

Aggregate Dollar Value of Contributions ($ Millions)

Petroleum and gas	$35
Insurance	$29
Chemicals	$22
Food, beverage, and tobacco	$22
Transportation equipment	$20

Median Dollar Value ($ Thousands)

Telecommunications	$951
Pharmaceuticals	$773
Transportation equipment	$733
Petroleum and gas	$499
Food, beverage, and tobacco	$310

groups in 1986. Chemical companies, at 3% of their total contributions, and paper companies (2%), were the major funders of national environmental and ecology groups. Insurance companies gave 17% of their total contributions to local environmental groups.

Corporate contributions to public policy organizations have remained at approximately the same level since 1980—at $15 to $16 million and 1% of total contributions. Pharmaceutical companies (3% of total contributions) and financial services firms (2%) were the leading industries in terms of the share of their total contributions.

Donations to other local organizations—groups that tackle transportation, fire and police protection, and housing issues at the local level—fell between 1985 and 1986, from 2.5% to 1.5% of total contributions. Transportation companies nevertheless gave 8% and utilities 7% of their total contributions to these causes.

"Other" Organizations

Corporate contributions to "other" causes amounted to $68 million and represented just 4% of total giving in 1986—the lowest share since 1970. Total donations among the matched sample dropped 9% between 1985 and 1986, with a *median* change of -47 percent. The median level of giving for all companies in the 1986 survey was $33,000, a decrease of 28% from the 1985 median.

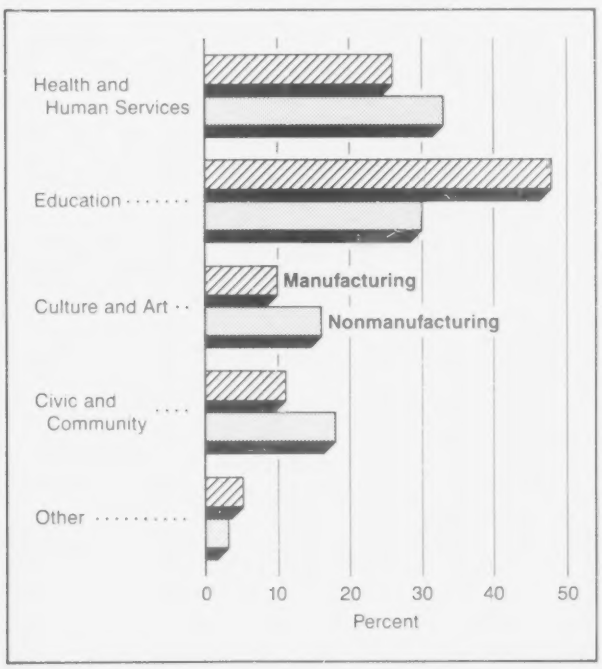
Nearly half of the giving in this category goes to U.S. groups that provide aid to other countries, which accounted for about 2% of total contributions in the 1986 Annual Survey. Historically, pharmaceutical companies have allocated a substantial portion of their contributions to this subcategory (particularly in the form of company product). In 1986, pharmaceutical companies gave 9%, down from 13% in 1984. In recent years, chemical companies have also donated sizable shares to aid to other countries—8% in 1986. In 1986, the median dollar value of gifts in this subcategory was $31,000, up from $19,000 in 1984.

Miscellaneous special events and programs received just over 1% of all contributions, with a median of $19,000. Several industries gave over 2% of their total contributions to this subcategory, including chemicals, pharmaceuticals, printing and publishing, finance, and retail and wholesale trade.

Religious organizations were the recipients of less than .1% of all corporate donations. Dollars to this subcategory have sharply declined in the last ten years; the $600,000 reported in 1986 was one-third of the amount donated in 1977. Only the textiles and apparel industry reported contributions amounting to 1% of their total giving.

Chart 23:

Distribution of Corporate Contributions by Industry Sector



The Top Five Industry Leaders in Giving to Other Groups

Aggregate Percent of Total Contributions

Pharmaceuticals	12%
Chemicals	11
Finance	5
Banking	4
Transportation equipment	4

Median Percent of Total Contributions

Pharmaceuticals	7%
Machinery, nonelectrical	5
Food, beverage, and tobacco	4
Finance	4
Transportation equipment	4

Aggregate Dollar Value of Contributions ($ Millions)

Chemicals	$17
Electrical machinery	$13
Pharmaceuticals	$ 9
Food, beverage, and tobacco	$ 6
Transportation equipment	$ 5

Median Dollar Value of Contributions ($ Thousands)

Pharmaceuticals	$186
Electrical machinery	$124
Finance	$103
Telecommunications	$ 98
Transportation equipment	$ 97

Regional Giving

For the third consecutive year, The Conference Board has analyzed the regional differences in corporate contributions, based on the *headquarters* location of the survey companies. The regional data presented in Table 14 on page 34 are based on the consolidated figures supplied to the Board by company representatives—usually headquarters based—who report the company's nationwide total.

The major differences highlighted by the regional data follow:

- According to survey results for 1986, companies headquartered in the Mid-Atlantic region (New York and New Jersey) lead the nation with the highest median total contributions—$3.8 million compared to $1.4 million nationally. The 61 companies reporting from this region gave a total of $518 million—nearly one-third of all contributions reported in the Annual Survey for 1986. Of the 75 largest donors in 1986, 21 are headquartered in the Mid-Atlantic region.
- The Pacific region was the headquarters of those companies with the highest median ratio of contributions to U.S. pretax income. The median of 2.1% was considerably higher than the national median of 1.17%. This is the first time that companies headquartered in the Breadbasket states did not lead in the contributions ratio.
- Three regions gave exceptionally high shares of their total contributions to education, in a year when education donations on the whole were up. In two of the regions, the proportions going to education represented significant shifts from past practice. Companies from the Southeast gave 53%—11% more than in 1985. In this region, the change was entirely the result of one $40-million gift of property. The median dollar value of giving to education in the Southeast was $295,000, one of the lowest in the country.

Firms headquartered in the Pacific region donated 49% of their total contributions to education, an increase of 8% over 1985. These increases may be attributable to the first-time participation of some new high-technology companies, which emphasize giving to education. The stress on giving to education in the Pacific region was also reflected by the median dollar value of gifts to education, which was $608,000—one of the highest in the country.

The third region to report a high level of educational contributions is New England, which has traditionally led in share of total giving devoted to education. In 1985 and 1986, companies headquartered in New England donated 47% of their total contributions to educational institutions.

- Companies from the Mountain states have always led in the proportion of giving to health and human services and continued to do so in 1986, with 50% of their total contributions in this category.
- Giving to the arts has consistently been a high priority for companies headquartered in the Breadbasket states (particularly Minnesota). In 1986, a total of 20% of survey companies' contributions went to culture and arts organizations, an increase of 3% over 1985. The median dollar value of giving to the arts by this region was $312,000 in 1986, the second-highest in the nation.
- In both 1985 and 1986, companies headquartered in the industrial states—mainly heavy manufacturers and basic metals companies in older urban communities—donated a sizable proportion of their contributions to civic and community activities.

Table 12: Beneficiaries of Support Among 75 Largest Donors, 1986

Company Rank	Contributions (Dollars)	Health and Human Services	Education	Culture and Arts	Civic and Community	Other
1	$111,900,000	22%	63%	9%	3%	3%
2	72,076,000	25	68	3	3	1
3	56,115,192	19	63	3	9	6
4	46,563,622	20	58	12	7	3
5	46,099,967	12	52	22	14	1
6	34,973,597	22	48	14	13	3
7	32,949,125	11	87	1	*	1
8	30,900,000	15	58	4	18	5
9	29,747,359	15	15	2	66	3
10	26,141,026	25	45	12	18	0
11	25,830,431	12	48	12	29	0
12	24,940,506	23	36	29	7	5
13	23,886,000	33	39	8	6	13
14	21,700,000	22	67	5	4	3
15	21,306,000	45	42	2	10	0
16	20,781,538	25	11	44	21	*
17	19,750,222	37	25	9	29	0
18	19,154,503	20	63	7	9	1
19	17,883,448	13	43	14	15	15
20	17,654,000	24	54	9	12	1
21	17,566,562	27	45	14	10	3
22	17,263,356	82	5	9	4	0
23	15,146,933	6	17	1	1	75
24	14,750,000	36	41	17	5	0
25	14,631,404	27	34	17	16	6
26	14,297,171	27	49	11	9	3
27	13,290,510	27	35	22	8	8
28	13,006,438	22	52	11	15	1
29	12,868,199	14	12	3	71	1
30	12,377,815	43	23	23	10	1
31	12,337,985	34	43	14	9	0
32	12,000,000	40	26	23	11	0
33	11,952,682	27	4	1	69	0
34	11,647,000	56	16	6	15	7
35	10,768,448	13	48	4	31	5
36	10,746,200	43	30	11	16	0
37	10,487,160	25	48	13	12	2
38	10,480,308	25	31	6	35	3
39	10,478,548	24	37	28	11	1
40	10,427,982	44	26	17	12	2
41	10,352,585	26	26	24	19	6
42	10,259,781	23	29	37	10	1
43	10,051,138	28	32	29	7	4
44	9,803,589	34	39	11	12	4
45	9,642,457	28	30	19	17	6
46	9,583,000	40	41	9	10	0
47	9,466,526	3	88	5	2	1
48	9,438,352	26	33	24	16	2
49	9,381,957	26	33	17	24	1
50	8,874,672	4	95	*	1	*

Details in each row may not add to 100 percent due to rounding.

*Less than 1 percent.

Table 12: Beneficiaries of Support Among 75 Largest Donors, 1986

Company Rank	Contributions (Dollars)	Health and Human Services	Education	Culture and Arts	Civic and Community	Other
51	8,697,524	47	23	11	19	0
52	8,570,204	39	40	21	0	0
53	8,425,955	26	38	15	14	7
54	8,306,909	35	28	17	20	0
55	8,262,778	53	24	10	12	1
56	8,107,494	35	50	8	6	1
57	7,935,225	32	20	4	18	26
58	7,867,459	28	42	12	18	*
59	7,695,000	32	32	13	23	*
60	7,687,473	4	84	1	1	11
61	7,659,849	31	40	10	20	*
62	7,568,820	74	18	5	2	1
63	7,533,880	40	32	8	18	2
64	7,461,431	20	60	12	5	4
65	7,386,522	8	64	5	17	6
66	7,363,023	39	16	15	18	13
67	7,278,297	28	31	14	15	12
68	7,163,541	10	88	2	*	0
69	6,971,414	29	35	16	19	0
70	6,945,000	21	52	3	6	18
71	6,615,481	34	30	14	17	5
72	6,599,806	15	44	20	21	0
73	6,531,007	31	45	14	8	2
74	6,267,193	4	38	24	31	3
75	6,003,720	36	57	5	2	0

*Less than 1 percent.
Total in a row may not add to 100 percent due to rounding.

Table 13: Median Contribution to Federated Campaigns

Program Size	Number of Companies	Median Contribution to Federated Campaign
Less than $500,000	83	$ 67,641
$500,000 to $1 million	68	171,823
$1 million to $5 million	115	321,042
$5 million and over	80	1,412,785
Total	346	$ 242,487

Table 14: Distribution of Corporate Contributions by Headquarters Region [a]

Region	Number of Companies	Total Contributions ($ millions)	Health and Human Services: Federated Campaigns	Health and Human Services: Other Health and Human Services	Health and Human Services: Total Health and Human Services	Education	Culture and Arts	Civic and Community	Other
New England (Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut)	42	$ 148.4	14%	13%	27%	47%	12%	11%	2%
Mid-Atlantic: (New York, New Jersey)	61	517.8	12	12	24	44	15	13	4
Industrial Heartland: (Pennsylvania, Ohio, Michigan, Indiana, Illinois, Wisconsin)	115	453.2	15	17	32	37	9	17	6
Southeast: (Delaware, Maryland, Virginia, West Virginia, Kentucky, Tennessee, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi)	56	197.2	9	16	25	53	8	11	3
Breadbasket: (Minnesota, Iowa, Missouri, Kansas, Nebraska, South Dakota, North Dakota)	29	119.6	16	17	33	31	20	14	2
Southwest: (Arkansas, Louisiana, Texas, Oklahoma)	31	73.2	17	12	29	44	11	13	3
Mountain States: (Montana, Wyoming, Colorado, New Mexico, Arizona, Utah, Nevada, Idaho)	4	2.3	20	30	50	22	13	9	6
Pacific (Washington, Oregon, California, Alaska, Hawaii)	32	162.3	16	14	30	49	9	9	3
Total	370	$1,674.0	13%	15%	28%	43%	12%	13%	4%

[a]Total for a region may not add to 100 percent because of rounding.

Appendix Tables

Table 1: Corporate Contributions and Corporate Income Before and After Taxes[1]

Year	Contributions: Amount ($ Millions)	Income[3] before Taxes ($ Millions)	As Percent of Income before Taxes	Income[3] after Taxes ($ Millions)	As Percent of Income after Taxes
1936	$ 30	$ 7,900	0.38%	$ 4,900	0.61%
1937	33	7,900	0.42	5,300	0.62
1938	27	4,100	0.65	2,900	0.93
1939	31	7,200	0.43	5,700	0.54
1940	36	10,000	0.38	7,200	0.53
1941	58	17,900	0.32	10,300	0.56
1942	98	21,700	0.45	10,300	0.95
1943	159	25,300	0.63	11,200	1.42
1944	234	24,200	0.97	11,300	2.07
1945	266	19,800	1.34	9,100	2.92
1946	214	24,800	0.86	15,700	1.36
1947	241	31,800	0.76	20,500	1.18
1948	239	35,600	0.67	23,200	1.03
1949	223	29,200	0.76	19,000	1.17
1950	252	42,900	0.59	25,000	1.01
1951	343	44,500	0.77	21,900	1.57
1952	399	39,600	1.01	20,200	1.98
1953	495	41,200	1.20	20,900	2.37
1954	314	38,700	0.81	21,100	1.49
1955	415	49,200	0.84	27,200	1.53
1956	418	49,600	0.84	27,600	1.51
1957	419	48,100	0.87	26,700	1.57
1958	395	41,900	0.94	22,900	1.72
1959	482	52,600	0.92	28,900	1.67
1960	482	49,800	0.97	27,100	1.78
1961	512	49,700	1.03	26,900	1.90
1962	595	55,000	1.08	31,100	1.91
1963	657	59,600	1.10	33,400	1.97
1964	729	66,500	1.10	38,500	1.89
1965	785	77,200	1.02	46,300	1.70
1966	805	83,000	0.97	49,400	1.63
1967	830	79,700	1.04	47,200	1.76
1968	1,005	88,500	1.13	49,400	2.03
1969	1,055	86,700	1.22	47,200	2.24
1970	797	75,400	1.06	41,300	1.93
1971	865	86,600	1.00	49,000	1.76
1972	1,009	100,600	1.00	58,900	1.71
1973	1,174	125,600	0.93	76,600	1.53
1974	1,200	136,700	0.88	85,100	1.41
1975	1,202	132,100	0.91	81,500	1.47
1976	1,487	166,300	0.89	102,500	1.45
1977	1,791	200,400	0.89	127,400	1.41
1978	2,084	233,500	0.89	150,000	1.39
1979	2,288	257,200	0.89	169,200	1.35
1980	2,359	237,100	0.99	152,300	1.55
1981	2,514	226,500	1.11	145,400	1.73
1982	2,906	169,600	1.71	106,500	2.73
1983	3,627	207,600	1.75	130,400	2.78
1984	4,057	240,000	1.69	146,100	2.78
1985	4,400(est.)[2]	224,800	1.96	128,100	3.43
1986	$4,500(est.)[2]	$231,900	1.94	$126,800	3.55

[1]Reflects total consolidated corporate income before and after taxes.

[2]From Council for Aid to Education.

[3]The income figures on this table have been adjusted to coincide with recently updated data issued by the Department of Commerce. Thus, some of the figures in the income columns, and the ratios based upon them, will differ slightly from those published here previously.

Note: Figures in this table reflect contributions and income of *all* U.S. corporations. Figures in all other tables in this report are based solely on responses by survey participants.

Sources: Department of Commerce, Internal Revenue Service.

Table 2: Contributions as a Percent of Pretax Income, Quartiles, 1977 to 1986[1]

	Contributions as a Percent of U.S. Income			Contributions as a Percent of Worldwide Income		
	Lower Quartile	*Median*	*Upper Quartile*	*Lower Quartile*	*Median*	*Upper Quartile*
1977	0.36%	0.67%	1.32%	0.35%	0.61%	1.05%
1978	0.36	0.66	1.20	0.34	0.58	0.98
1979	0.40	0.69	1.15	0.36	0.50	1.00
1980	0.40	0.73	1.34	0.37	0.66	1.16
1981	0.40	0.81	1.47	0.40	0.72	1.23
1982	0.54	1.13	1.85	0.53	0.99	1.62
1983	0.63	1.12	1.97	0.52	0.94	1.65
1984	0.56	1.03	1.88	0.53	0.85	1.54
1985	0.63	1.18	2.04	0.58	0.99	1.60
1986	0.66	1.17	2.18	0.59	1.01	1.63

[1]In each table using medians or quartiles, the data for each group (e.g., an industry class, an asset or income-size group) are placed in rank order from the lowest to the highest value, and divided into quarters. The first quartile is 25 percent of the way from the bottom number in the ranking; the median is the middle value in the ranking; and the third quartile is then 75 percent of the way between the lowest and the highest value. The "total" line on each table provides the quartiles (or median) for all of the companies included in that table.

Table 3: Structure of Corporate Contributions, 1982-1986
(millions of dollars)

	1986	*1985*	*1984*	*1983*	*1982*
Total company contributions	$1,688.6 (353)	$1,666.5 (423)	$1,448.9 (404)	$1,250.7 (484)	$1,116.8 (519)
Less: Grants to company foundations	649.1 (157)	614.0 (182)	562.2 (157)	435.7 (159)	367.1 (186)
Other company contributions	1,039.5 (334)	1,052.5 (395)	886.7 (388)	815.0 (461)	749.7 (494)
Plus: Contributions by company foundations	641.0 (224)	658.4 (256)	569.2 (230)	553.0 (270)	531.9 (286)
Total corporate contributions	$1,680.4 (372)	$1,710.9 (439)	$1,455.9 (422)	$1,368.0 (503)	$1,281.6 (534)

(Numbers in parentheses are counts of non-zero answers)

Table 4: Relationship of Foundation Payouts to Pay-ins, 1982-1986
(millions of dollars)

Category	*1986*	*1985*	*1984*	*1983*	*1982*
Grants to company foundations	$649.1	$614.0	$562.2	$435.7	$367.1
Contributions by company foundations	641.0	658.4	569.2	553.0	531.9
Payouts less pay-ins	(8.1)	44.4	7.0	117.3	164.8
Percent payouts exceeded (were less than) pay-ins	-1.25%	7.23%	1.25%	26.92%	44.89%

Table 5: Flow of Funds Into and Out of Company Foundations, 1982 to 1986

	1986		1985		1984		1983		1982	
	Number of Companies	Percent of Total	Number of Companies	Percent of Total	Number of Companies	Percent of Total	Number of Companies	Percent of Total	Number of Companies	Percent of Total
Pay-ins equal to payouts	22	9%	25	9%	16	7%	7	2%	8	3%
Pay-ins less than payouts	136	57	162	60	143	59	187	69	192	67
Pay-ins greater than payouts	82	34	82	30	84	34	78	29	86	30
Total	240	100%	269	100%	243	100%	272	100%	286	100%

Table 6: Contributions as a Percent of Pretax Income, 1986— Companies Grouped by Rate of Giving

Contributions as Percent of Pretax Income	U.S. Pretax Income					
	All Companies	Manufacturing	Banking	Insurance[1]	Utilities and Telecommunication	Other Service
	(Number of Companies)[2]					
0- .24%	25	3	—	2	19	1
.25- .49	30	9	—	4	16	1
.50- .74	28	16	3	1	5	3
.75- .99	37	17	9	7	2	2
1.0-1.49	57	27	14	5	4	7
1.5-1.99	30	16	8	5	—	1
2.0-2.99	31	21	4	1	2	3
3.0-3.99	17	11	2	2	2	—
4.0-4.99	14	11	—	1	—	2
5.0 and over	18	15	—	2	—	1
Total	287	146	40	30	50	21

Contributions as Percent of Pretax Income	Worldwide Pretax Income					
	All Companies	Manufacturing	Banking	Insurance[1]	Utilities and Telecommunication	Other Service
	(Number of Companies)[3]					
0- .24%	26	3	—	2	20	1
.25- .49	38	16	—	4	16	2
.50- .74	46	27	5	2	7	5
.75- .99	49	25	10	9	2	3
1.0-1.49	68	35	15	5	4	9
1.5-1.99	31	18	7	4	2	—
2.0-2.99	22	16	3	1	1	1
3.0-3.99	16	12	1	2	1	—
4.0-4.99	10	4	1	2	1	2
5.0 and over	13	10	—	2	—	1
Total	319	166	42	33	54	24

[1]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax income of corporations generally.

[2]38 loss companies excluded.

[3]32 loss companies excluded.

Table 7A: Contributions as a Percent of U.S. Pretax Income, 1986
Companies Grouped by Industry Class[1]

Industrial Classification	*Number of Companies*	*U.S. Pretax Income (Sum) ($ Millions)*	*Contributions (Sum) ($ Thousands)*	*U.S. Pretax Income (Median) ($ Thousands)*	*Contributions (Median) ($ Thousands)*	*Contributions as a Percent of U.S. Pretax Income (Median)*
Chemicals	24	$ 7,620	$ 147,539	$ 130,518	$2,726	2.04%
Electrical machinery and equipment	24	10,110	280,014	134,332	2,781	2.02
Fabricated metal products	5	365	4,541	73,460	718	1.06
Food, beverage and tobacco	20	8,609	194,099	242,220	4,252	1.78
Machinery, nonelectrical	9	896	16,083	77,674	866	1.29
Paper and like products	11	1,793	18,818	151,371	1,508	0.91
Petroleum and gas[2]	14	5,707	146,222	178,478	3,392	2.37
Pharmaceuticals	8	3,422	60,992	491,800	5,972	1.30
Primary metal industries	5	416	12,487	69,200	584	1.41
Printing and publishing	5	1,492	22,508	266,846	3,783	1.42
Stone, clay and glass products	6	868	8,484	109,066	454	0.76
Textiles and apparel	5	454	6,213	95,951	709	0.81
Transportation equipment[3]	10	6,705	123,626	219,300	7,481	1.69
Total: Manufacturing	146	$ 48,457	$1,041,626	153,126	2,241	1.51
Banking	40	6,459	91,650	81,385	1,087	1.33
Business services[4]	5	519	5,970	60,362	525	1.35
Finance	3	621	5,883	*	*	*
Insurance[5]	30	6,900	74,884	98,336	726	1.03
Retail and wholesale trade	11	4,554	61,953	159,342	1,739	1.03
Telecommunications	9	9,159	46,224	556,876	5,200	0.69
Transportation	2	122	2,565	*	*	*
Utilities	41	14,937	43,135	257,262	635	0.31
Total: Nonmanufacturing	141	$ 43,271	$ 332,264	137,435	958	.90
Total: All Companies	287	$ 91,728	$1,373,890	147,000	1,402	1.17

[1]Loss companies excluded.

[2]Includes mining companies.

[3]Includes tire manufacturers.

[4]Includes engineering and construction companies.

[5]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax income of corporations generally.

*Industries with fewer than 5 cases are excluded.

Table 7B: Contributions as a Percent of Worldwide Pretax Income, 1986
Companies Grouped by Industry Class[1]

Industrial Classification	Number of Companies	Worldwide Pretax Income (Sum) ($ Millions)	Contributions (Sum) ($ Thousands)	Worldwide Pretax Income (Median) ($ Thousands)	Contributions (Median) ($ Thousands)	Percent of Contributions to Worldwide Pretax Income (Median)
Chemicals	26	$ 12,258	$ 150,568	$ 212,060	$2,420	1.14%
Electrical machinery and equipment	26	19,243	290,449	260,033	3,274	1.32
Fabricated metal products	5	515	4,541	110,300	718	0.89
Food, beverage and tobacco	22	12,103	196,390	357,497	3,362	1.50
Machinery, nonelectrical	13	1,104	20,774	42,032	866	2.43
Paper and like products	11	2,067	18,818	158,896	1,508	0.74
Petroleum and gas[2]	18	22,101	200,085	374,613	7,404	1.18
Pharmaceuticals	9	6,311	68,526	876,300	8,945	0.89
Primary metal industries	5	447	12,487	81,300	584	1.41
Printing and publishing	9	2,157	30,963	266,562	3,142	1.42
Stone, clay and glass products	6	984	8,484	125,116	454	0.68
Textiles and apparel	5	500	6,213	104,050	709	0.75
Transportation equipment[3]	11	11,285	134,105	257,300	10,479	1.61
Total: Manufacturing	166	$ 91,075	$1,142,403	214,013	2,400	1.19
Banking	42	9,130	98,396	96,492	1,087	1.14
Business services[4]	6	764	7,368	77,217	546	0.92
Finance	4	1,228	9,592	*	*	*
Insurance[5]	33	8,175	91,488	113,326	941	0.99
Retail and wholesale trade	12	4,875	62,974	160,252	1,721	1.02
Telecommunications	12	16,557	115,593	1,736,500	6,135	0.64
Transportation	2	135	2,565	*	*	*
Utilities	42	15,251	43,698	253,530	629	0.27
Total: Nonmanufacturing	153	$ 56,115	$ 431,674	159,342	1,021	.88
Total: All Companies	319	$147,190	$1,574,077	175,000	1,508	1.01

[1]Loss companies excluded.

[2]Includes mining companies.

[3]Includes tire manufacturers.

[4]Includes engineering and construction companies.

[5]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax income of corporations generally.

*Industries with fewer than 5 cases are excluded.

Table 8A: Charitable Contributions of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1986

Company Rank	Contributions[1] (dollars)	U.S. Pretax Income[2] ($ Thousands)	Contributions as Percent of U.S. Pretax Income	Worldwide Pretax Income[2] ($ Thousands)	Contributions as Percent of Worldwide Pretax Income
1	$111,900,000	$ 2,500,000	4.44%	$ 8,400,000	1.33%
2	72,076,000	1,300,000	5.46	1,900,000	3.76
3	56,115,192	900,000	6.30	2,700,000	2.04
4	46,563,622	n.a.	n.a.	2,300,000	2.01
5	46,099,967	2,200,000	2.14	8,500,000	0.55
6	34,973,597	3,100,000	1.14	3,700,000	0.95
7	32,949,125	300,000	10.80	800,000	4.22
8	30,900,000	1,600,000	1.99	3,000,000	1.04
9	29,747,359	300,000	10.09	300,000	8.65
10	26,141,026	1,000,000	2.60	1,300,000	2.01
11	25,830,431	700,000	3.79	1,600,000	1.63
12	24,940,506	2,400,000	1.04	2,800,000	0.89
13	23,886,000	500,000	4.95	1,100,000	2.23
14	21,700,000	300,000	8.54	700,000	3.21
15	21,306,000	1,000,000	2.28	1,200,000	1.81
16	20,781,538	500,000	4.21	500,000	4.21
17	19,750,222	1,700,000	1.16	1,800,000	1.08
18	19,154,503	n.a.	n.a.	1,400,000	1.41
19	17,883,448	n..	n.a.	3,000,000	0.60
20	17,654,000	200,000	9.97	1,700,000	1.01
21	17,566,562	800,000	2.10	1,300,000	1.30
22	17,263,356	200,000	7.15	400,000	4.85
23	15,146,933	700,000	2.20	800,000	1.85
24	14,750,000	1,000,000	1.43	1,000,000	1.43
25	14,631,404	2,900,000	0.50	5,000,000	0.29
26	14,297,171	300,000	4.69	600,000	2.39
27	13,290,510	400,000	3.47	900,000	1.55
28	13,006,438	*	*	*	*
29	12,868,199	100,000	10.20	200,000	5.40
30	12,377,815	n.a.	n.a.	2,100,000	0.59
31	12,337,985	900,000	1.37	1,100,000	1.17
32	12,000,000	1,700,000	0.69	1,700,000	0.69
33	11,952,682	300,000	4.15	400,000	3.06
34	11,647,000	900,000	1.26	900,000	1.26
35	10,768,448	500,000	2.18	1,200,000	0.87
36	10,746,200	600,000	1.85	700,000	1.51
37	10,487,160	100,000	15.15	100,000	12.90
38	10,480,308	700,000	1.60	900,000	1.16
39	10,478,548	*	*	100,000	8.46
40	10,427,982	n.a.	n.a.	2,900,000	0.36
41	10,352,585	800,000	1.36	1,700,000	0.61
42	10,259,781	n.a.	n.a.	200,000	4.35
43	10,051,138	400,000	2.59	700,000	1.48
44	9,803,589	500,000	2.12	600,000	1.54
45	9,642,457	700,000	1.47	800,000	1.14
46	9,583,000	800,000	1.22	800,000	1.20
47	9,466,526	300,000	3.34	300,000	3.20
48	9,438,352	n.a.	n.a.	1,800,000	0.52
49	9,381,957	1,200,000	0.79	1,200,000	0.78
50	8,874,673	100,000	9.34	100,000	7.55

[1]Direct giving and company foundation pay-outs included; grants made to and retained by company foundations are excluded.

[2]Domestic and worldwide pretax income rounded, percentages actual.

*Company showed loss.

n.a. = Not available.

Table 8A: Charitable Contributions of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1985 (continued)

Company Rank	Contributions[1] (dollars)	U.S. Pretax Income[2] ($ Thousands)	Contributions as Percent of U.S. Pretax Income	Worldwide Pretax Income[2] ($ Thousands)	Contributions as Percent of Worldwide Pretax Income
51	8,697,524	300,000	2.85	300,000	2.69
52	8,570,204	n.a.	n.a.	*	*
53	8,425,955	400,000	2.32	500,000	1.72
54	8,306,909	2,000,000	0.42	2,000,000	0.42
55	8,262,778	700,000	1.16	900,000	0.89
56	8,107,494	*	*	*	*
57	7,935,225	600,000	1.24	900,000	0.91
58	7,867,459	*	*	*	*
59	7,695,000	500,000	1.52	600,000	1.30
60	7,687,473	n.a.	n.a.	n.a.	n.a.
61	7,659,849	200,000	3.77	200,000	3.27
62	7,568,820	200,000	3.20	300,000	2.40
63	7,533,880	n.a.	n.a.	1,000,000	0.78
64	7,461,431	400,000	1.87	500,000	1.61
65	7,386,522	*	*	700,000	1.07
66	7,363,023	200,000	3.63	200,000	4.15
67	7,278,297	400,000	1.98	1,200,000	0.62
68	7,163,541	*	*	40,000	16.92
69	6,971,414	700,000	1.04	700,000	0.99
70	6,945,000	700,000	1.06	1,100,000	0.65
71	6,615,481	300,000	1.89	400,000	1.75
72	6,599,806	700,000	0.95	1,500,000	0.44
73	6,531,007	200,000	2.73	400,000	1.77
74	6,267,193	200,000	3.51	200,000	3.51
75	6,003,720	600,000	1.08	600,000	1.08

[1]Direct giving and company foundation pay-outs included; grants made to and retained by company foundations are excluded.

[2]Domestic and worldwide pretax income rounded, percentages actual.

*Company showed loss.

n.a. = Not available.

Table 8B: Corporate Social Expenditures of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income

Company Rank	Total Corporate Social Expenditure	Corporate Social Expenditure As A Percent of U.S. Pretax Income	Corporate Social Expenditure As A Percent of Worldwide Pretax Income	Rank for Corporate Assistance Only
1	$136,000,000	5.40	1.62	1
2	75,804,000	5.74	3.95	17
3	47,500,000	3.05	1.59	3
4	46,563,622	n.a.	2.01	155
5	43,615,533	4.66	3.71	2
6	41,804,978	1.36	1.13	8
7	38,171,000	15.03	5.65	4
8	35,909,410	1.50	1.28	6
9	33,014,759	11.20	9.60	20
10	30,266,734	3.01	2.32	15
11	28,247,431	4.15	1.78	25
12	25,109,000	5.20	2.34	39
13	22,162,915	4.48	n.a.	33
14	19,557,507	2.33	1.45	27
15	19,183,448	*	0.64	34
16	18,339,000	2.33	2.29	7
17	17,494,965	7.25	4.92	76
18	17,352,171	5.69	2.90	21
19	16,107,947	319.22	6.63	5
20	14,756,403	n.a.	6.25	12
21	14,720,000	1.43	1.43	153
22	13,569,589	2.94	2.13	16
23	13,526,419	n.a.	0.64	41
24	12,781,842	n.a.	*	14
25	12,317,000	1.33	1.33	50
26	12,302,585	1.61	0.72	28
27	12,228,861	1.86	1.45	24
28	11,891,707	17.18	14.63	32
29	11,384,549	0.96	0.94	26
30	10,663,248	0.53	0.53	10
31	10,304,502	2.95	2.73	18
32	10,143,064	2.80	2.07	30
33	10,042,658	3.06	2.81	13
34	9,937,310	n.a.	n.a.	22
35	9,747,318	3.44	3.30	73
36	9,034,285	2.96	2.79	67
37	8,830,021	4.35	3.77	40
38	8,763,000	1.34	0.82	29
39	8,675,258	1.36	0.99	48
40	8,388,057	8.15	3.05	11
41	8,172,459	*	*	70
42	8,161,755	n.a.	n.a.	58
43	8,014,541	*	18.93	46
44	7,942,823	3.91	4.48	55
45	7,711,522	*	1.11	69
46	7,307,297	1.99	0.63	129
47	6,451,505	n.a.	1.29	52
48	6,218,075	2.04	2.04	9
49	6,207,296	1.79	1.68	38
50	5,957,240	5.40	4.31	60

*Company showed loss.

n.a. = Not available.

Table 8B: Corporate Social Expenditures of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income (continued)

Company Rank	Total Corporate Social Expenditure	Corporate Social Expenditure As A Percent of U.S. Pretax Income	Corporate Social Expenditure As A Percent of Worldwide Pretax Income	Rank for Corporate Assistance Only
51	5,921,708	*	*	75
52	5,500,000	2.69	1.93	71
53	5,385,449	20.71	2.46	66
54	5,089,600	*	67.07	23
55	5,021,137	1.97	1.44	19
56	4,846,401	1.15	0.86	64
57	4,643,812	3.18	4.69	47
58	4,601,756	1.54	1.48	62
59	4,433,794	*	*	35
60	4,428,818	3.41	1.62	54
61	4,345,749	0.96	1.22	36
62	4,337,600	1.05	0.83	49
63	4,164,330	n.a.	0.77	59
64	3,920,411	*	*	124
65	3,914,331	n.a.	n.a.	45
66	3,823,691	3.37	3.37	31
67	3,781,629	0.18	0.18	65
68	3,560,000	1.01	1.01	63
69	3,363,048	*	23.82	103
70	3,299,798	2.97	2.14	53
71	3,270,357	1.38	1.13	169
72	3,176,393	0.20	0.20	145
73	3,108,419	1.54	1.13	37
74	3,014,211	1.03	1.03	127
75	2,848,559	1.27	1.00	105

*Company showed loss.

n.a. = Not available.

Table 9A: Contributions as a Percent of U.S. Pretax Income, 1986—
Companies Grouped by Dollar Size of Program

Program Size	*Number of Companies*	*Lower Quartile*	*Median*	*Upper Quartile*
Under $500,000	67	0.32%	0.78%	1.42%
$500,000 to $1 million	52	0.54	0.85	1.50
$1 million to $5 million	102	0.77	1.16	1.93
$5 million and over	66	1.24	2.16	4.16
All Groups	287	0.66	1.17	2.18

Table 9B: Contributions as a Percent of Worldwide Pretax Income, 1986—
Companies Grouped by Dollar Size of Program

Program Size	*Number of Companies*	*Lower Quartile*	*Median*	*Upper Quartile*
Under $500,000	69	0.31%	0.70%	1.34%
$500,000 to $1 million	58	0.51	0.84	1.35
$1 million to $5 million	114	0.69	1.01	1.45
$5 million and over	78	0.90	1.46	2.47
All Groups	319	0.59	1.01	1.63

Table 10A: Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1986
Companies Grouped by Size of U.S. Income

U.S. Pretax Net Income	Number of Companies	Contributions Ratios[1] Lower Quartile[2]	Median	Upper Quartile[2]
Below $5 million	1	*	*	*
$5-9.9 million	6	2.40	5.08	13.01
$10-24.9 million	25	1.19	1.69	3.00
$25-49.9 million	25	0.84	1.54	3.17
$50-99.9 million	54	0.58	1.12	1.87
$100-249.9 million	79	0.58	1.01	1.91
$250-499.9 million	46	0.54	1.03	2.39
$500-999.9 million	33	0.33	1.06	1.49
$1 billion and over	18	0.24	0.92	2.03
All Income Groups	**287**	**0.66**	**1.17**	**2.18**

[1]The statistics presented here are derived only from companies with positive income.
[2]This is the 75th percentile.
*Categories with fewer than 5 cases have been excluded.

Table 10B: Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1986
Companies Grouped by Size of Worldwide Income

Worldwide Pretax Income	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Below $5 million	1	*	*	*
$5-9.9 million	5	2.34	3.93	16.52
$10-24.9 million	29	1.04	1.61	3.68
$25-49.9 million	24	0.81	1.37	2.20
$50-99.9 million	48	0.64	1.12	1.71
$100-249.9 million	83	0.52	0.89	1.43
$250-499.9 million	55	0.49	0.95	1.42
$500-999.9 million	38	0.33	0.85	1.27
$1 billion and over	36	0.46	0.82	1.39
All Income Groups	**319**	**0.59**	**1.01**	**1.63**

[1]The statistics presented here are derived only from companies with positive income.
[2]This is the 75th percentile.
*Categories with fewer than 5 cases have been excluded.

Table 11A: Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1986
Companies Grouped by Industry Class (with at least five cases in each)

Industrial Classification	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Chemicals	24	0.84%	2.04%	2.75%
Electrical machinery and equipment	24	0.94	2.02	4.63
Fabricated metal products	5	0.49	1.06	2.13
Food, beverage and tobacco	20	0.83	1.78	3.11
Machinery, nonelectrical	9	1.16	1.29	2.93
Paper and like products	11	0.65	0.91	1.34
Petroleum and gas[3]	14	1.33	2.37	3.92
Pharmaceuticals	8	1.08	1.30	4.15
Primary metal industries	5	0.39	1.41	10.30
Printing and publishing	5	0.85	1.42	2.61
Stone, clay and glass products	6	0.26	0.76	5.08
Textiles	5	0.51	0.81	2.77
Transportation equipment[4]	10	1.18	1.69	3.69
Banking	40	0.88	1.33	1.62
Business services[5]	5	0.67	1.35	1.58
Insurance	30	0.75	1.03	1.97
Retail and wholesale trade	11	0.66	1.03	2.61
Telecommunications	9	0.29	0.69	2.00
Utilities	41	0.20	0.31	0.48

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.
[3]Includes mining companies.
[4]Includes tire manufacturers.
[5]Includes engineering and construction companies.

Table 11B: Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1986
Companies Grouped by Industry Class (with at least five cases in each)

Industrial Classification	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Chemicals	26	0.61%	1.14%	1.60%
Electrical machinery and equipment	26	0.90	1.32	2.60
Fabricated metal products	5	0.47	0.89	1.18
Food, beverage and tobacco	22	0.67	1.50	2.47
Machinery, nonelectrical	13	0.96	2.43	3.50
Paper and like products	11	0.66	0.74	1.20
Petroleum and gas[3]	18	0.83	1.18	1.61
Pharmaceuticals	9	0.75	0.89	1.44
Primary metal industries	5	0.35	1.41	9.18
Printing and publishing	9	0.94	1.42	2.04
Stone, clay and glass products	6	0.23	0.68	3.40
Textiles and apparel	5	0.49	0.75	2.57
Transportation equipment[4]	11	0.99	1.61	2.14
Banking	42	0.86	1.14	1.53
Business services[5]	6	0.63	0.92	1.35
Insurance	33	0.73	0.99	1.97
Retail and wholesale trade	12	0.59	1.02	1.24
Telecommunications	12	0.38	0.64	1.73
Utilities	42	0.20	0.27	0.51

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.
[3]Includes mining companies.
[4]Includes tire manufacturers.
[5]Includes engineering and construction companies.

Table 12A: Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1986
Companies Grouped by Size of U.S. Assets

Assets	Number of Companies	Contributions' Ratios[1]		
		Lower Quartile	Median	Upper Quartile[2]
Below $100 million	0	*	*	*
$100-199 million	7	1.21%	1.41%	3.22%
$200-299 million	10	0.61	1.26	1.87
$300-499 million	13	0.56	1.03	2.00
$500-999 million	36	0.66	1.11	2.07
$1-1.9 billion	50	0.54	1.05	2.43
$2-2.9 billion	21	0.57	1.05	2.37
$3-3.9 billion	22	0.65	0.93	2.08
$4-4.9 billion	11	0.95	1.54	3.17
$5-9.9 billion	46	0.72	1.28	1.93
$10 billion and over	49	0.63	1.26	2.41
All Asset Groups	**265**	**0.67**	**1.17**	**2.16**

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.
*Categories with fewer than 5 cases are excluded.

Table 12B: Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1986
Companies Grouped by Size of Worldwide Assets

Assets	Number of Companies	Contributions' Ratios[1]		
		Lower Quartile	Median	Upper Quartile[2]
Below $100 million	1	*	*	*
$100-199 million	6	1.09%	1.72%	3.35%
$200-299 million	8	0.67	1.15	1.50
$300-499 million	17	0.48	0.94	1.31
$500-999 million	33	0.63	1.37	2.14
$1-1.9 billion	57	0.39	0.95	1.50
$2-2.9 billion	28	0.58	0.78	2.20
$3-3.9 billion	29	0.60	0.91	1.84
$4-4.9 billion	15	0.79	0.95	1.51
$5-9.9 billion	54	0.64	1.18	1.53
$10 billion and over	71	0.60	1.04	1.63
All Asset Groups	**319**	**0.59**	**1.01**	**1.63**

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.
*Categories with fewer than 5 cases are excluded.

Table 13A: Contributions as a Percent of U.S. Pretax Income, 1986
Companies Grouped by Size of U.S. Sales

U.S. Sales	*Number of Companies*	*Lower Quartile*	*Median*	*Upper Quartile*
Below $250 million	5	1.19	1.42	3.60
$250-$500 million	13	0.58	1.36	3.26
$500 million-$1 billion	32	0.74	1.28	2.16
$1 billion-$2.5 billion	35	0.66	1.22	2.71
$2.5 billion-$5 billion	36	0.96	1.56	3.10
$5 billion and over	36	1.24	2.04	4.25
Total	157	0.86	1.43	3.01

Table 13B: Contributions as a Percent of Worldwide Pretax Income, 1986
Companies Grouped by Size of Worldwide Sales

Worldwide Sales	*Number of Companies*	*Lower Quartile*[2]	*Median*	*Upper Quartile*
Below $250 million	5	0.82	1.42	3.17
$250-$500 million	13	0.84	1.21	2.97
$500 million-$1 billion	35	0.62	1.12	1.77
$1 billion-$2.5 billion	50	0.58	0.98	2.14
$2.5 billion-$5 billion	41	0.75	0.99	1.51
$5 billion and over	56	0.91	1.32	2.00
Total	200	0.71	1.16	1.87

Table 14: Comparison of Corporate Contributions, 1986 and 1985
316 Companies Reporting in Both Years

	1986		*1985*		
Beneficiary	*Median Contributions Expenditure*	*Contributions to Beneficiary as Percent of Total Contributions (Median)*	*Median Contributions Expenditure*	*Contributions to Beneficiary as Percent of Total Contributions (Median)*	*Median Percent Change 1985-1986*
Health and human services	$ 521,020	36.7%	$ 455,501	37.5%	9.4%
Education	442,585	31.0	398,549	29.3	12.2
Culture and art	145,393	10.5	132,855	10.1	9.0
Civic and community activities	155,425	11.7	146,498	11.3	6.7
Other	36,712	2.2	57,945	3.6	-46.7
Total	$1,398,922	a	$1,373,981	a	8.7%

[a]Since subcategory percentages are medians rather than sums, they do not add to 100 percent.

Table 15: Beneficiaries of Company Support, 1986—
Quartiles for Companies Grouped by Dollar Size of Program

Program Size	Number of Companies	Health and Human Services			Education			Culture and Art		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Less than $500,000	87	39.4%	**49.0%**	59.3%	13.4%	**23.7%**	33.4%	4.0%	**8.9%**	14.9%
$500,000 to $1 million	72	32.7	**40.6**	51.8	23.2	**29.7**	37.6	6.1	**9.1**	16.2
$1 million to $5 million	126	26.1	**35.3**	45.4	23.0	**33.1**	40.7	7.3	**11.4**	18.5
$5 million and over	85	18.5	**26.1**	34.9	26.4	**38.8**	49.0	5.4	**11.6**	17.4
All Companies	370	26.9	**38.2**	48.4	21.0	**31.0**	41.8	5.7	**10.5**	17.3

Program Size	Number of Companies	Civic and Community			Other		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Less than $500,000	87	5.4%	**9.8%**	16.0%	0.4%	**2.3%**	5.4%
$500,000 to $1 million	72	5.5	**11.7**	16.5	0.3	**1.3**	3.9
$1 million to $5 million	126	7.4	**12.8**	17.7	0.8	**2.1**	5.4
$5 million and over	85	6.9	**12.2**	18.2	0.7	**2.8**	5.7
All Companies	370	6.7	**11.9**	17.6	0.6	**2.1**	5.4

Table 16: Beneficiaries of Corporate Support, 1977 to 1986

	1986 370 Companies		1985[1] 436 Companies		1984 415 Companies		1983[1] 471 Companies	
	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total
Health and Human Services								
Federated drives:								
United Ways[c]	$ 223,678	13.4%			$ 191,353	13.2		
Other federated campaigns[c]	2,266	0.1			2,538	0.2		
National health organizations	20,774	1.2			16,427	1.1		
National human service organizations	43,287	2.6			14,576	1.0		
National youth organizations[d]	3,533	0.2			4,666	0.3		
Hospitals:								
Capital grants	17,339	1.0			24,556	1.7		
Operating grants	10,281	0.6			7,092	0.5		
Employee matching gifts for hospitals	2,609	0.2			1,920	0.1		
Local youth organizations[d]	$ 26,114	1.6			21,751	1.5		
Agencies for senior citizens and elderly[b]								
Other local health and human service agencies					71,206	4.9		
Capital grants excluding hospitals[a]								
Employee matching gifts for health and human services[e]	2,918	0.2			1,645	0.1		
Other local health agencies[g]	22,683	1.4						
Other local human service agencies[g]	50,929	3.0						
Subcategories unspecified	42,239	2.5			42,107	2.9		
Total health and human services	$ 468,649	28.0%	494,109	29.2%	399,948	27.7	367,300	28.7
Education:								
Higher education institutions:								
Unrestricted institutional operating grants	70,019	4.8			38,719	2.7		
Student financial aid (funded through college or university)	25,551	1.5			26,080	1.8		
Departmental grants[c]	110,449	6.6			63,110	4.4		
Special project or research grants[c]	88,157	5.3			112,143	7.8		
Capital grants	87,210	6.0			30,309	2.1		
Employee matching gifts for higher education	98,696	5.9			72,238	5.0		
Grants to state and national fund-raising groups	19,019	1.1			13,014	.9		
Precollege educational institutions:								
Employee matching gifts for precollege education[f]	8,740	0.5			3,756	0.3		
Public school support[c]	16,932	1.0			13,737	1.0		
All other support[c]	13,941	0.8			8,629	0.6		
Scholarships and fellowships (other than those reported above)	37,145	2.2			22,991	1.6		
Education-related organizations:								
Economic education	12,875	0.8			11,684	0.8		
All other support	17,813	1.1			17,090	1.2		
Other	44,932	2.7			70,221	4.9		
Subcategories unspecified	66,504	4.0			57,949	4.0		
Total education	717,981	42.9	650,005	38.3	561,670	38.9	498,800	39.0
Culture and Art								
Music	23,846	1.4			19,873	1.4		
Museums	37,937	2.3			30,350	2.1		
Public TV and Radio	21,631	1.3			18,677	1.3		
Arts Funds or Councils	12,110	0.7			8,429	0.6		
Theaters	13,975	0.8			9,356	0.6		
Cultural Centers	11,187	0.7			14,637	1.0		
Dance	4,696	0.3			3,495	0.2		
Libraries	3,505	0.2			2,538	0.2		
Employee matching gifts for culture and art	14,782	0.9			8,928	0.6		
Other	16,066	1.0			16,076	1.1		
Subcategories unspecified	39,019	2.3			22,549	1.6		
Total culture and art	198,754	11.9	187,536	11.1	154,711	10.7	145,200	11.4
Civic and Community Activities								
Public policy organizations	15,711	0.9			15,334	1.1		
National community improvement organizations[d]	12,842	.8			30,483	2.1		
National environment and ecology organizations[d]	8,533	0.5			77,964	5.4		
National justice and law organizations:[d]	3,131	0.2						
System research, reform, alternatives					2,666	0.2		
Litigation, defense, advocacy	1,872	0.1			1,653	0.1		
Other national organizations[d]	10,555	0.6			7,602	0.5		
Municipal or statewide improvement[e]	18,315	1.1			7,781	0.5		
Community improvement:								
Neighborhood or community-based groups[c]	17,214	1.0			13,860	1.0		
Housing	8,327	0.5			14,378	1.0		
Economic development/employment[c]	24,451	1.5			9,910	0.7		
Legal systems/services[d]	2,030	0.1			1,790	0.1		
Local environment and ecology[d]	27,420	1.6			19,149	1.3		
Other local organizations[d]	24,600	1.5			36,426	2.5		
Subcategories unspecified	45,678	2.7			32,606	2.3		
Total civic and community activities	220,479	13.2	279,508	16.5	271,602	18.8	188,800	14.8
Other								
Religious activities	604	*			513	*		
Women's causes[b]					3,434	0.3		
Groups in U.S. whose principal objective is aid in other countries	31,611	1.9			19,513	1.4		
Activities other than above	19,252	1.2			27,819	1.9		
Subcategories unspecified	16,652	1.0			8,538	0.6		
Total other	68,118	4.0	83,549	4.9	56,383	3.9	78,000	6.1
Grand Total	$1,673,982	100.0%	$1,694,707	100.0%	$1,444,313	100.0%	$1,278,400	100.0%

[1]No data were collected on subcategories for 1979, 1981, 1983 and 1985. [a]Subcategory percentages do not add up to this total because of rounding. [b]Does not total 100 percent because of rounding. *Less than 0.1 percent. [b]Subcategory discontinued after 1982. [b]Subcategory used between 1978 and 1982. [c]Subcategory previously combined with another; treated separately in 1984. [d]Subcategory split into national and local components in 1984. [e]Subcategory introduced in 1984. [f]Subcategory introduced in 1978. [g]Subcategory previously combined with another; treated separately in 1986.

Table 16: Beneficiaries of Corporate Support, 1976 to 1985 (continued)

1982 534 Companies		1981[1] 788 Companies		1980 732 Companies		1979[1] 786 Companies		1978 759 Companies		1977 814 Companies	
Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total
$ 182,384	14.2%			$170,652	17.1%			$142,085	20.5%	$128,511	21.6%
9,831	0.8			11,362	1.1			6,551	0.9	4,763	0.8
15,226	1.2			5,434	0.5			4,495	0.7	5,409	0.9
26,985	2.1			29,848	3.0			24,548	3.5	23,632	4.0
10,694	0.8			11,063	1.1			6,138	0.9	5,433	0.9
2,157	0.2			749	0.1			292	*	262	
30,517	2.4			29,710	3.0			21,892	3.2	19,216	3.2
3,964	0.3			3,467	0.3			1,690	0.2	—	—
44,603	3.5			41,724	4.2			28,328	4.1	25,027	4.2
70,948	5.5			—	—			—	—	—	—
				33,857	3.4			19,832	2.9	15,367	2.6
$ 397,305	31.0	$ 393,309	33.6%	337,866	34.0[2]	292,641	35.0	225,851	36.8	227,620	38.3[2]
57,352	4.5			55,964	5.6			43,826	6.3	34,780	5.9
23,154	1.8			15,266	1.5			13,347	1.9	12,663	2.1
114,562	8.9			64,685	6.5			41,816	6.0	31,559	5.3
46,845	3.7			46,374	4.7			32,426	4.7	31,067	5.2
71,167	5.5			45,418	4.6			25,229	3.6	22,449	3.8
17,381	1.3			14,854	1.5			12,068	1.7	10,929	1.8
5,197	0.4			3,403	0.3			1,852	0.3	—	—
14,026	1.1			9,287	0.9			5,209	0.7	6,434	1.1
34,566	2.7			31,180	3.1			20,353	2.9	18,711	3.1
23,896	1.9			15,135	1.5			11,488	1.7	7,694	1.3
28,158	2.2			18,170	1.8			11,587	1.7	13,715	2.3
40,908	3.2			21,464	2.2			17,649	2.5	15,226	2.6
44,997	3.5			34,647	3.5			19,408	2.8	14,776	2.5
522,213	40.7	429,810	36.7	375,847	37.8[2]	314,845	37.7	256,260	37.0[2]	220,003	37.0
19,492	1.5			14,664	1.5			10,071	1.5	7,432	1.3
31,714	2.5			23,336	2.4			17,164	2.5	11,819	2.0
18,346	1.4			16,310	1.6			11,299	1.6	9,493	1.6
9,341	0.7			9,032	0.9			5,608	0.8	4,536	0.8
10,062	0.8			7,042	0.7			4,008	0.6	3,445	0.6
10,533	0.8			11,361	1.1			6,686	1.0	5,308	0.9
4,238	0.3			3,182	0.3			1,516	0.2	774	0.1
2,974	0.2			2,670	0.3			2,193	0.3	2,011	0.3
4,312	0.4			2,065	0.2			402	*	191	*
14,272	1.1			8,011	0.8			5,120	0.7	3,583	0.6
20,554	1.6			11,000	1.1			5,939	0.9	4,576	0.8
145,838	11.4[2]	139,620	11.9	108,673	10.9	82,509	9.9	70,006	10.1	53,168	9.0
15,220	1.2			16,031	1.6			7,921	1.1	7,016	1.2
48,214	3.8			47,034	4.7			28,779	4.2	26,321	4.4
13,783	1.1			10,794	1.1			11,190	1.6	15,097	2.5
7,001	0.5			6,065	0.6			3,317	0.5	3,122	0.5
12,751	1.0			7,711	0.8			5,627	0.8	2,655	0.5
27,683	2.2			14,863	1.5			11,714	1.7	9,809	1.7
24,600	1.9			14,290	1.4			10,464	1.5	4,269	0.7
149,252	11.7	136,647	11.7	116,788	11.7	97,345	11.6	79,012	11.4	68,289	11.5
1,396	0.1			1,616	0.2			1,483	0.3	1,832	0.3
3,434	0.3			2,791	0.3			1,721	0.2	—	—
18,555	1.4			17,348	1.7			6,844	1.0	5,803	1.0
36,532	2.8			23,167	2.3			18,326	2.6	15,560	2.6
7,081	0.6			10,529	1.1			3,859	0.5	1,593	0.3
66,998	5.2	71,304	6.1	55,451	5.6	48,256	5.8	32,043	4.5	32,482	4.2
$1,281,606	100.0	$1,170,688	100.0%	994,626	100.0%	$835,596	100.0%	$693,172	100.0%	$593,868	100.0%

Table 17: Beneficiaries of Company Support, 1986—Quartiles for Companies Grouped by Industry Class[1]

Industrial Classification	Number of Companies	Health and Human Services			Education		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Chemicals	28	25.1%	**32.4%**	43.1%	31.0%	**39.2%**	45.8%
Electrical machinery and equipment	28	21.7	**30.2**	44.3	31.0	**43.0**	59.3
Fabricated metals	6	33.3	**43.8**	54.7	16.2	**26.5**	32.0
Food, beverage and tobacco	24	25.5	**34.4**	47.8	18.2	**30.0**	36.7
Machinery, nonelectrical	15	34.7	**38.7**	46.0	30.3	**35.4**	42.5
Paper	11	29.8	**34.4**	42.9	29.1	**35.2**	45.6
Petroleum and gas[2]	24	19.0	**25.6**	32.8	40.3	**50.3**	54.2
Pharmaceuticals	10	18.1	**27.3**	42.3	23.6	**38.1**	49.6
Primary metals	11	36.6	**51.1**	58.9	22.4	**33.9**	46.7
Printing and publishing	9	9.4	**32.4**	48.3	18.6	**30.4**	42.8
Stone, clay and glass	7	37.4	**50.0**	57.5	15.0	**20.0**	34.5
Textiles and apparel	6	27.5	**40.4**	49.9	29.7	**47.3**	58.0
Transportation equipment[3]	11	19.6	**27.0**	40.7	30.2	**36.6**	43.3
Total: Manufacturing	190	24.1	**33.8**	44.7	28.2	**36.7**	47.8
Banking	47	32.7	**44.9**	53.7	12.9	**21.9**	27.6
Business services[4]	8	29.5	**39.5**	47.7	26.4	**31.1**	45.9
Finance	5	19.1	**28.6**	40.7	27.5	**36.6**	40.6
Insurance	42	27.0	**37.8**	51.6	19.6	**31.6**	36.2
Retail and wholesale trade	15	35.4	**43.7**	56.6	13.9	**21.0**	30.8
Telecommunications	13	14.7	**31.1**	39.6	20.7	**26.3**	43.5
Transportation	5	29.3	**44.7**	52.0	25.0	**27.8**	30.8
Utilities	45	36.5	**45.7**	60.0	14.7	**23.3**	32.6
Total: Nonmanufacturing	180	30.1	**41.8**	51.8	16.7	**25.6**	33.8
Total: All Companies	370	26.9	**38.2**	48.4	21.0	**31.0**	41.8

[1]For an explanation of quartiles, see Table 2.
[2]Includes mining companies.
[3]Includes tire manufacturers.
[4]Includes engineering and construction companies.

Table 17: Beneficiaries of Company Support, 1986 (continued)

Culture and Art			*Civic and Community*			*Other*		
Lower Quartile	***Median***	*Upper Quartile*	*Lower Quartile*	***Median***	*Upper Quartile*	*Lower Quartile*	***Median***	*Upper Quartile*
3.4%	**6.8%**	13.4%	8.0%	**12.1%**	16.6%	1.0%	**3.1%**	5.4%
1.9	**9.2**	14.2	1.4	**7.6**	11.3	1.3	**3.1**	6.6
6.5	**7.8**	17.1	2.8	**9.8**	19.7	1.5	**3.2**	5.5
5.3	**9.4**	16.9	3.8	**10.3**	18.0	0.9	**4.2**	11.4
7.2	**8.4**	15.7	3.6	**7.5**	11.2	1.1	**5.1**	7.2
5.2	**8.1**	15.1	10.3	**14.2**	16.1	0.2	**0.4**	2.5
5.7	**11.2**	13.0	9.5	**12.9**	17.3	0.6	**1.4**	3.9
2.8	**6.0**	12.4	5.4	**10.6**	18.2	2.3	**7.3**	17.9
4.9	**6.2**	8.9	5.9	**9.1**	12.1	0.8	**2.6**	4.8
9.3	**18.5**	23.7	3.4	**11.3**	16.4	0.2	**1.2**	4.9
6.3	**9.7**	10.5	5.1	**12.3**	18.8	0.2	**0.5**	3.0
1.8	**3.0**	11.2	4.4	**6.9**	10.5	0.6	**1.0**	7.1
11.6	**13.3**	16.9	5.0	**9.1**	13.4	0.8	**3.5**	5.2
4.9	**8.8**	14.3	5.6	**10.0**	15.5	0.7	**2.3**	5.4
10.4	**14.0**	19.3	8.6	**16.0**	20.0	0.8	**3.1**	5.9
4.4	**5.5**	18.6	5.0	**8.0**	15.0	1.2	**2.8**	19.0
11.8	**15.8**	20.7	9.7	**12.5**	21.8	2.4	**4.1**	10.5
7.7	**12.3**	20.0	5.0	**10.4**	15.8	0.3	**1.0**	3.4
5.5	**8.1**	12.3	8.9	**15.3**	24.4	0.2	**1.6**	7.2
10.1	**17.3**	27.9	10.3	**16.9**	20.9	1.4	**2.6**	6.0
9.2	**19.1**	21.7	7.4	**17.7**	20.1	*	*	*
4.1	**8.0**	13.8	8.1	**15.0**	24.2	0.2	**1.5**	4.8
7.6	**11.9**	19.2	7.9	**14.3**	19.7	0.5	**2.0**	5.4
5.7	**10.5**	17.3	6.7	**11.9**	17.6	0.6	**2.1**	5.4

Table 18: Beneficiaries of Company Support, 1986—Companies Grouped by Industry Class (with at least five cases in each)

Industrial Classification	Number of Companies	Total Giving ($ Thousands)	Health and Human Services													
			National Health	National Human Service	National Youth	Federated Campaigns: United Ways	Federated Campaigns: Other	Hospital Capital Grants	Hospital Operating Grants	Hospital Matching Gifts	Local Youth	Matching Gifts	Other Health	Other Human Service	Unspecified	Total Health and Human Services
			Percentage Distribution													
Chemicals	28	$ 156,391	1.2	1.0	0.1	10.4	*	1.2	0.5	0.1	1.3	0.1	2.6	7.0	1.1	26.5
Electrical machinery	28	298,091	0.5	0.8	0.2	14.1	*	1.2	0.4	0.3	1.4	0.1	1.5	1.5	0.3	22.2
Fabricated metals	6	4,794	0.4	0.1	0.1	20.0	—	0.4	6.0	—	1.1	—	1.7	1.3	7.5	38.6
Food, beverage and tobacco	24	198,909	0.4	14.5	0.2	4.8	0.1	0.7	0.2	0.1	0.8	0.2	0.4	3.1	9.8	35.4
Machinery, nonelectrical	15	24,859	0.4	0.1	0.1	19.3	0.8	0.6	0.7	0.1	1.1	0.7	0.8	1.5	10.8	37.0
Paper and like products	11	18,818	0.2	0.4	0.1	20.0	0.1	1.8	0.4	*	5.5	0.1	4.1	3.4	0.2	36.4
Petroleum and gas[a]	24	231,611	0.6	0.4	0.2	9.7	0.1	0.8	0.5	0.2	1.6	0.5	1.7	2.4	1.7	20.3
Pharmaceuticals	10	76,213	10.5	2.8	0.5	9.5	0.7	0.4	2.9	0.4	0.8	0.1	0.5	0.8	*	29.8
Primary metals	11	16,393	1.5	0.6	0.4	20.4	*	2.2	0.9	—	3.8	—	2.7	3.5	—	36.2
Printing and publishing	9	28,537	0.5	0.2	0.1	10.6	0.2	0.2	0.3	*	1.2	*	0.5	2.5	0.6	17.0
Stone, clay and glass	7	10,174	0.2	0.6	0.5	8.1	*	0.6	0.3	0.3	1.3	—	1.1	1.3	13.4	27.7
Textiles and apparel	6	6,399	0.7	0.4	0.6	12.3	0.8	1.2	0.4	—	5.7	—	1.5	4.9	—	28.3
Transportation equipment[b]	11	134,105	1.2	0.8	0.3	13.9	—	1.4	0.4	—	2.4	—	0.6	1.4	1.3	23.7
Total: Manufacturing	190	1,205,295	1.3	3.1	0.2	11.1	0.1	1.0	0.6	0.2	1.5	0.2	1.4	2.7	2.7	25.9
Banking	47	105,511	0.6	0.5	0.1	20.7	0.1	1.7	1.1	0.2	2.1	0.1	1.5	5.3	3.2	37.4
Business services[c]	8	10,705	3.7	3.4	1.1	12.2	1.5	1.0	0.1	—	3.0	*	4.1	3.4	—	33.6
Finance	5	10,345	1.3	2.1	*	8.5	*	2.3	2.8	0.3	1.3	—	1.5	5.1	—	25.3
Insurance	42	103,444	1.7	1.4	0.3	15.8	*	1.1	0.8	*	1.4	0.3	2.3	3.3	1.0	29.3
Retail and wholesale trade	15	64,573	2.2	1.3	0.4	22.9	0.1	0.4	0.2	*	1.1	0.1	0.2	6.8	1.2	36.8
Telecommunications	13	116,079	0.6	0.6	0.2	18.5	0.3	1.0	0.3	*	1.2	—	0.8	1.5	2.5	27.6
Transportation	5	6,855	0.1	0.4	0.1	17.4	*	0.2	*	0.3	2.9	0.1	0.4	9.1	0.9	32.0
Utilities	45	51,176	0.2	3.9	0.1	23.8	0.6	1.7	1.2	*	2.9	0.2	1.3	3.7	3.5	43.3
Total: Nonmanufacturing	180	468,687	1.1	1.3	0.2	19.2	0.2	1.2	0.7	0.1	1.7	0.1	1.4	3.9	2.1	33.3
Total: All Companies	370	$1,673,982	1.2	2.6	0.2	13.4	0.1	1.0	0.6	0.2	1.6	0.2	1.4	3.0	2.5	28.0

[a] Includes mining companies.
[b] Includes tire manufacturers.
[c] Includes engineering and construction companies.
*Less than 0.1 percent.
Details in a row may not add to total due to rounding.

Table 18: Beneficiaries of Company Support, 1986—Companies Grouped by Industry Class (with at least five cases in each) (continued)

Industrial Classification	Education															
								Precollege Educational Institutions				Education Related Organizations				
	Unrestricted Operating Grants	Student Financial Aid	Departmental Grants	Special Project or Research Grants	Capital Grants	Matching Gifts	State & National Fund-Raising Groups	Matching Gifts	Public School Support	All Other Support	Scholarships and Fellowships	Economic Education	All Other Support	Other	Unspecified	Total Education[1]
	Percentage Distribution															
Chemicals	3.4	1.5	10.5	2.3	5.3	4.7	0.9	0.4	0.3	1.1	4.0	1.3	0.7	5.1	0.5	42.0
Electrical machinery	2.1	1.5	15.1	18.7	0.9	6.6	0.7	0.1	1.0	2.3	3.0	0.4	1.0	6.3	0.6	60.1
Fabricated metals	6.8	—	—	—	—	6.3	0.3	—	*	*	0.3	3.4	0.2	—	5.2	22.5
Food, beverage and tobacco	0.9	0.3	0.7	0.3	20.9	3.7	0.4	0.3	0.3	0.2	1.2	0.3	0.1	0.6	10.4	40.6
Machinery, nonelectrical	2.4	7.9	1.6	0.8	1.3	7.0	0.7	1.7	0.1	0.3	1.4	0.8	0.4	2.7	11.8	40.8
Paper and like products	4.1	2.3	3.0	2.2	6.0	4.7	0.8	0.5	2.2	0.4	4.1	1.5	0.2	2.0	0.9	34.7
Petroleum and gas	3.6	2.7	5.9	5.4	2.6	10.8	0.5	1.2	3.2	0.3	2.1	1.0	2.5	0.9	6.1	48.8
Pharmaceuticals	2.2	0.7	3.1	5.4	5.9	4.6	9.6	0.7	1.5	0.6	3.5	0.4	1.6	1.0	0.2	41.2
Primary metals	2.6	4.1	3.1	5.5	6.5	10.0	1.0	0.1	0.6	0.4	3.2	1.0	2.1	*	1.1	41.4
Printing and publishing	1.4	0.7	1.7	1.8	0.5	7.9	0.5	2.7	0.3	0.3	2.1	0.3	1.2	26.1	4.8	52.3
Stone, clay and glass	0.6	0.7	1.3	0.8	0.3	5.9	0.2	1.6	0.8	*	2.8	0.7	1.0	—	8.4	24.9
Textiles and apparel	3.6	1.5	22.2	0.8	4.2	7.9	2.1	0.7	0.8	4.5	4.5	1.4	3.3	—	—	57.4
Transportation equipment	22.1	0.5	4.7	0.6	3.8	4.1	0.6	0.4	0.4	0.6	3.2	1.4	0.9	0.5	3.2	47.2
Total: Manufacturing	4.6	1.5	7.4	6.6	5.9	6.3	1.2	0.6	1.1	1.0	2.7	0.8	1.1	3.3	4.0	48.1
Banking	4.3	0.8	0.4	0.4	5.3	5.2	0.6	0.9	0.7	0.6	0.8	0.7	0.3	0.3	4.4	25.8
Business services	2.6	0.1	7.4	5.9	0.6	14.1	0.8	0.3	0.1	0.3	3.3	0.5	1.3	1.3	0.3	39.1
Finance	5.2	*	2.4	0.7	0.8	8.1	0.6	*	2.2	0.7	4.7	1.3	2.2	0.9	7.8	37.6
Insurance	1.7	2.5	3.4	1.6	2.0	6.9	1.0	0.8	1.4	0.4	1.4	0.6	1.2	2.0	0.6	27.5
Retail and wholesale trade	2.0	1.4	0.3	0.9	2.5	1.2	0.3	0.1	0.7	0.1	0.7	0.3	0.4	1.0	8.3	20.0
Telecommunications	2.6	2.4	13.8	3.7	4.4	3.9	1.6	—	0.2	0.8	0.3	1.0	1.7	0.6	4.0	40.9
Transportation	2.2	0.3	0.3	6.5	3.1	2.5	5.4	1.6	0.1	2.6	3.2	0.4	0.1	0.4	0.7	29.5
Utilities	5.4	0.3	1.2	0.6	2.4	3.7	0.6	0.2	0.3	0.3	1.1	1.0	0.1	2.2	5.2	24.8
Total: Nonmanufacturing	3.1	1.6	4.7	1.8	3.4	4.8	1.0	0.4	0.7	0.5	1.0	0.8	0.9	1.1	4.0	29.6
Total: All Companies	4.2	1.5	6.6	5.3	5.2	5.9	1.1	0.5	1.0	0.8	2.2	0.8	1.1	2.7	4.0	42.9

[1]See footnotes on page 54.

Table 18: Beneficiaries of Company Support, 1986—Companies Grouped by Industry Class (with at least five cases in each) (continued)

	Culture and Art											
Industry Classification	*Music*	*Museums*	*Public TV and Radio*	*Arts Funds or Councils*	*Theater*	*Cultural Centers*	*Dance*	*Libraries*	*Matching Gifts*	*Other*	*Unspecified*	*Total Culture and Art*[1]
						Percentage Distribution						
Chemicals	0.9%	1.5%	0.5%	0.7%	1.1%	0.3%	0.1%	0.1%	0.4%	0.5%	0.3%	6.4
Electrical machinery	0.7	2.0	1.9	0.4	0.4	0.4	0.1	0.2	1.8	0.8	0.1	8.9
Fabricated metals	1.2	4.1	0.5	1.1	0.5	1.5	0.2	0.1	0.6	9.6	1.3	20.6
Food, beverage and tobacco	0.7	0.7	0.2	0.3	0.3	0.1	0.1	*	0.5	1.7	5.7	10.3
Machinery, nonelectrical	0.3	0.4	0.2	0.3	1.1	0.8	0.2	*	1.3	1.3	6.5	12.4
Paper and like products	0.8	4.4	1.9	1.8	0.9	0.8	0.1	0.2	0.3	0.5	0.1	11.7
Petroleum and gas	1.8	2.0	2.4	0.5	0.7	0.6	0.3	0.4	0.9	0.7	3.1	13.6
Pharmaceuticals	1.2	1.8	1.6	0.2	0.6	0.7	0.1	0.1	0.7	0.4	—	7.3
Primary metals	1.8	2.3	0.6	0.5	1.2	0.9	0.5	0.2	0.2	2.0	0.2	10.4
Printing and publishing	1.5	3.7	0.2	0.6	0.7	0.8	0.5	0.9	2.5	0.6	5.5	17.5
Stone, clay and glass	0.7	32.2	0.2	0.3	0.2	0.3	0.1	0.4	0.9	0.3	2.9	38.3
Textiles and apparel	0.2	0.8	0.1	0.7	0.4	0.5	*	0.2	—	0.3	—	3.2
Transportation equipment	1.3	4.4	0.2	0.6	1.0	0.5	0.2	0.3	0.5	0.5	0,7	10.0
Total: Manufacturing	1.1	2.3	1.2	0.5	0.6	0.4	0.2	0.2	0.9	0.9	2.0	10.3
Banking	2.7	3.2	0.7	1.1	1.3	1.6	0.7	0.2	1.0	0.6	3.6	16.7
Business services	2.7	1.8	0.4	1.2	1.5	3.0	0.3	*	—	2.0	1.0	13.9
Finance	0.6	2.2	0.4	0.9	0.9	1.4	0.4	0.3	0.1	1.2	5.4	13.6
Insurance	1.8	1.7	3.1	2.6	0.5	0.6	0.3	0.1	0.4	1.3	0.8	13.1
Retail and wholesale trade	4.2	2.1	2.1	0.8	2.7	0.9	0.7	0.1	0.2	2.3	3.7	20.0
Telecommunications	1.9	1.8	1.0	0.8	1.7	1.9	0.9	0.3	1.2	1.0	4.8	17.2
Transportation	3.2	11.8	0.2	0.9	1.1	1.6	0.4	—	1.2	*	0.4	20.8
Utilities	1.6	1.7	0.4	1.2	0.6	0.3	0.2	0.2	0.7	1.2	3.5	11.5
Total: Nonmanufacturing	2.3	2.3	1.5	1.3	1.3	1.2	0.6	0.2	0.7	1.2	3.2	15.9
Total: All Companies	1.4	2.3	1.3	0.7	0.8	0.7	0.3	0.2	0.9	1.0	2.3	11.9

[1]See footnotes on page 54

Table 18: Beneficiaries of Company Support, 1986—Companies Grouped by Industry Class (with at least five cases in each) (continued)

Industrial Classification	Civic and Community Activities														
				Justice and Law				Community Improvement							
	National Public Policy Groups	National Community Improvement Groups	National Environment and Ecology	System Research and Reform	Litigation Defense and Advocacy	Other National Groups	Municipal or Statewide Improvement	Neighborhood or Community Based Groups	Housing	Economic Development/ Employment	Legal Systems and Service	Local Environment and Ecology	Other Local Groups	Unspecified	Total Civic and Community[1]
	Percentage Distribution														
Chemicals	0.8	0.5	2.7	0.1	0.1	0.9	0.5	0.6	0.3	0.5	0.1	0.4	1.9	4.7	14.1
Electrical machinery	0.4	0.9	0.2	0.1	0.1	0.7	0.1	0.4	0.2	1.2	0.1	0.1	0.8	0.1	5.4
Fabricated metals	1.5	0.5	—	0.2	0.1	—	1.0	4.5	0.3	0.8	0.1	0.6	1.3	5.1	15.9
Food, beverage and tobacco	0.1	0.2	0.1	*	*	0.2	4.1	0.4	*	0.3	*	0.4	0.3	4.6	10.9
Machinery, nonelectrical	0.3	0.5	0.3	*	*	0.1	0.1	1.4	0.2	0.1	*	*	1.3	2.4	6.8
Paper and like products	0.7	0.5	2.2	0.3	0.1	1.3	0.8	3.7	0.2	0.7	0.2	1.1	3.1	0.7	15.6
Petroleum and gas	1.8	0.9	0.9	0.2	0.2	0.9	1.2	1.5	1.4	0.9	0.1	0.9	1.6	2.7	15.2
Pharmaceuticals	2.9	1.9	0.4	0.4	0.1	0.3	0.4	1.3	0.1	0.5	*	0.5	1.4	0.1	10.1
Primary metals	0.6	0.8	0.3	0.5	0.2	1.1	0.5	1.6	1.5	1.2	0.1	0.5	0.7	0.6	10.3
Printing and publishing	0.6	0.6	0.1	0.2	0.1	0.9	1.0	1.1	0.1	0.8	*	0.3	2.5	1.7	9.9
Stone, clay and glass	0.7	0.1	0.1	0.2	0.1	1.1	0.4	0.5	—	*	*	1.4	1.0	2.7	8.3
Textiles and apparel	0.5	0.2	0.2	0.1	0.1	*	0.1	0.8	0.2	0.3	*	0.3	6.8	—	9.7
Transportation equipment	1.5	0.6	0.1	0.3	*	0.5	0.8	1.1	0.1	6.9	0.2	1.7	1.1	0.4	15.2
Total: Manufacturing	1.0	0.7	0.7	0.2	0.1	0.6	1.2	0.9	0.4	1.4	0.1	0.6	1.2	2.1	11.2
Banking	1.3	0.4	0.1	*	*	0.3	1.4	1.6	1.5	2.1	0.1	1.4	1.6	3.7	15.7
Business services	1.5	1.1	0.5	*	0.1	0.5	0.7	1.3	0.4	0.2	*	0.1	1.0	2.9	10.3
Finance	1.8	0.6	0.2	*	0.2	3.3	0.9	0.3	*	0.2	*	0.3	1.8	9.3	19.0
Insurance	1.0	1.1	0.1	0.7	0.1	1.0	1.0	1.0	1.0	1.3	0.2	17.2	2.4	0.4	28.4
Retail and wholesale trade	0.2	0.9	*	0.1	0.1	0.3	0.4	2.0	0.5	2.8	0.3	0.2	1.3	11.9	20.9
Telecommunications	0.8	1.3	0.1	0.2	0.4	0.8	0.6	0.5	0.2	1.0	*	0.2	0.5	4.7	11.4
Transportation	0.6	0.1	0.2	0.2	0.5	0.8	0.6	1.0	*	4.7	0.1	*	8.0	0.8	17.7
Utilities	0.2	0.4	0.1	0.1	0.2	0.1	1.2	3.2	0.3	0.5	0.2	1.2	7.0	3.0	17.7
Total: Nonmanufacturing	0.9	0.9	0.1	0.2	0.2	0.6	0.9	1.4	0.7	1.5	0.1	4.3	2.1	4.3	18.4
Total: All Companies	0.9	0.8	0.5	0.2	0.1	0.6	1.1	1.0	0.5	1.5	0.1	1.6	1.5	2.7	13.2

[1]See footnotes on page 54.

Table 18: Beneficiaries of Company Support, 1986—Companies Grouped by Industry Class (with at least five cases in each) (continued)

Industry Classification	Religious Activities	Aid in Other Countries	Other Causes: Other	Other Causes: Unspecified	Other Causes: Total Other Causes[1]
	Percentage Distribution				
Chemicals	*	7.9%	2.5%	0.6%	11.0%
Electrical machinery and equipment	*	0.8	1.1	0.6	3.4
Fabricated metals	0.3%	0.3	0.8	1.0	2.4
Food, beverage and tobacco	*	1.3	0.4	1.1	2.8
Machinery, nonelectrical	*	1.0	1.0	1.1	3.0
Paper and like products	0.1	0.1	0.4	1.0	1.6
Petroleum and gas	*	0.3	0.6	1.3	2.2
Pharmaceuticals	0.1	9.4	2.0	0.1	11.6
Primary metals	*	1.4	*	0.1	1.7
Printing and publishing	*	0.2	2.7	0.4	3.3
Stone, clay, and glass	*	0.1	0.1	0.6	0.8
Textiles and apparel	1.2	*	0.1	—	1.4
Transportation equipment	—	0.6	0.8	2.5	3.9
Total: Manufacturing	*	2.4	1.1	1.0	4.5
Banking	0.1	1.9	0.7	1.8	4.4
Business services	0.5	0.4	0.2	2.1	3.1
Finance	0.2	*	2.4	2.0	4.6
Insurance	0.1	0.1	1.5	*	1.7
Retail and wholesale trade	*	*	2.0	0.3	2.3
Telecommunications	*	0.2	1.7	1.0	2.9
Transportation	*	—	—	—	*
Utilities	0.1	—	0.9	1.9	2.8
Total: Nonmanufacturing	0.1	0.5	1.3	1.0	2.9
Total: All Companies	*	1.9	1.2	1.0	4.0

[1]See footnotes on page 54